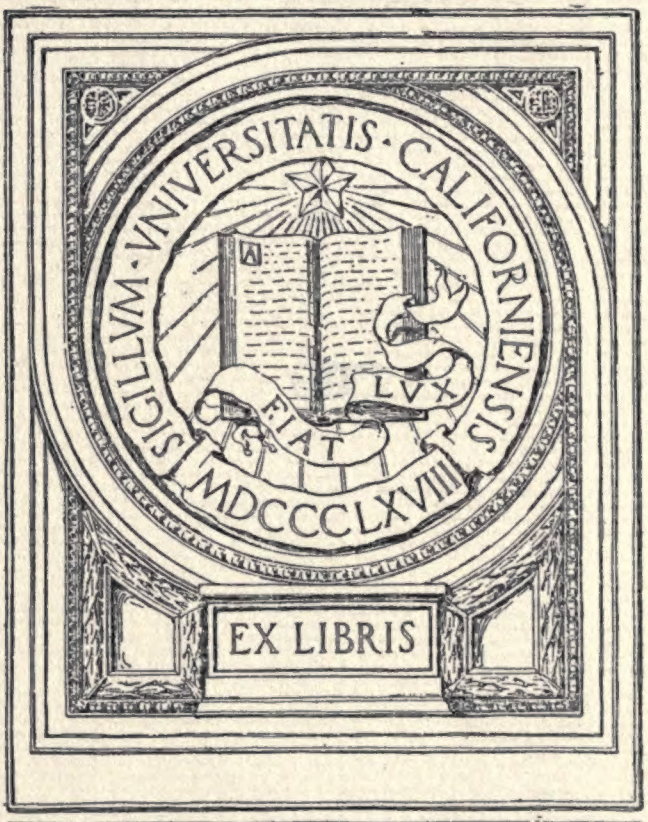
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The University of the State of New York
The State Department of Education

THE TOWNSHIP SYSTEM

A Documentary History of the Endeavor to Establish a Township School System in the State of New York from the Early Periods through the Repeal of the Township Law in 1918

BY

THOMAS E. FINEGAN

Deputy Commissioner of Education and Assistant Commissioner for Elementary Education

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Volume I of the fourteenth annual report of the State Education Department

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ALBANY
THE UNIVERSITY OF THE STATE OF NEW YORK
1921

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STATE OF NEW YORK

No. 45

IN ASSEMBLY

April 2, 1918

FOURTEENTH ANNUAL REPORT

OF THE

EDUCATION DEPARTMENT

VOLUME I

THE UNIVERSITY OF THE
STATE OF NEW YORK

ALBANY, April 2, 1918

Honorable Thaddeus C. Sweet

Speaker of the Assembly, Assembly Chamber, Albany, N. Y.

Sir: Pursuant to law, the annual report of the Education Department is herewith submitted to the Legislature.

Very respectfully yours

PLINY T. SEXTON
Chancellor of the University

JOHN H. FINLEY
President of the University and Commissioner of Education

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THE TOWNSHIP SYSTEM

INTRODUCTION

It is essential that those living contemporaneously with the great educational and social movements should collect and preserve in fullest detail, for future generations, the historical facts relative to these movements. This is essential for three reasons: first, that the labors of those involved in the movement should not be lost to future generations; second, only in this way can the minor details that give real life to history be preserved; and third, that the burden of those who are to take up the work for the future shall not be made heavier by the neglect of the past. It is for this purpose that I have attempted to gather between two covers the history of the township movement, both its successes and its failures, in as complete a history as is humanly possible.

No effort was saved in gathering all the information possible to make this volume complete. We have endeavored to preserve the facts in their true light, by reproducing many letters, newspaper clippings, etc. so that in as far as possible the actual life of the movement might be reproduced fairly and without prejudice. It was our endeavor to reproduce and preserve the efforts of all who took part in the great movement, both of those in opposition and those who endeavored to preserve the best in the system. This, however, was impossible, for it would have added too much to an already large volume.

It is hoped that the material presented will give new interest and inspiration to those interested in the educational progress of this great State and that those who take up the burden for the future, by being saved the great labor of compilation, may find this volume a source book of information.

I wish to express my appreciation to Mr Fred Engelhardt, one of my associates, for valuable assistance in the preparation of this report.

T. E. F.

THE HISTORICAL BACKGROUND

Opinions of State Superintendents [1]

The present school district system has been condemned by every State Superintendent and Commissioner of Education from 1844 to the present time. Hon. Samuel Young, one of New York's noted State Superintendents, spoke as follows upon the subject in his annual report to the Legislature of 1844:

There were in the State on the first day of October last, as appears from the returns, 10,875 districts; showing a considerable diminution from the number reported last year. This diminution has been caused by the union or consolidation of small districts, and by the refusal on the part of the town superintendents generally to increase the number of existing districts by the formation of new ones, excepting under peculiar circumstances; and it is earnestly hoped that the same policy will be steadily pursued in future, in every practicable case, throughout the State. Small and consequently inefficient districts have, heretofore for a long period, been the source of many formidable evils. Miserable schoolhouses, poor and cheap teachers, interrupted and temporary instruction, and heavy rate bills, are among the permanent calamities incident to small school districts. The ordinary pretext for the division and subdivision of districts, is the greater proximity to be afforded to a portion of the inhabitants to the schoolhouse. To this single fancied benefit, considerations of much greater importance are often sacrificed. The idea seems to be entertained by many that it is a great hardship for children to travel a mile, or even half a mile, to school; and that those individuals are the most favored who find the schoolhouse nearest to their homes. It is true that there are a few stormy days in the year, when the nearness of the schoolhouse may be deemed a convenience. But all children of 10 or 12 years of age must, in order to maintain health and secure the due development of their physical functions, exercise daily to a much greater extent than is produced by one or even two miles of travel. Unrestrained exercise in the open air is indispensable to the health of the young. It is one of the laws which has been strongly impressed by the Creator upon the animal organization; and obedience to this law is enforced by a powerful instinct which impels the young of all animals, while in a state of growth, to daily muscular exertion. The human race is as subject to this law as any other part of animated nature; and it is a fact established by all experience, that those children are the most healthful in body and vigorous in mind whose corporeal motions are least constrained, and whose lungs are most in contact with the pure and open air. The most aged and experienced teachers will testify that, as a general rule, those children who live farthest from the schoolhouse are the most punctual in their daily attendance and make the greatest progress in their studies.

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[1] Reprinted from the annual report of 1914.

Hon. M. S. Benton, State Superintendent of Common Schools, spoke as follows in his annual report of 1847:

A larger and more extended acquaintance with school operations has induced many persons to believe that, by adopting the plan of union schools, uniting two or more districts, where the population is tolerably compact, and organizing the schools with two or more departments, and employing teachers of suitable qualifications to take charge of each, and at different rates of compensation, all the advantages of a school of the highest grade are enjoyed by these districts, and that these schools may be rendered less expensive than to employ teachers of the first class or highest grade, in each district before such consolidation.

In numerous instances, for two years past, these union schools have been formed in different parts of the State, under the most favorable auspices, with every reasonable prospect of being highly advantageous in promoting the objects of their establishment; and hence, we may justly anticipate a gradual reduction in the aggregate of the whole number of districts in the State, so long as this process shall continue.

H. H. Van Dyck, State Superintendent of Public Instruction, said in his report of 1860:

It is obvious that the pupils in the purely country districts are already reduced on an average to a point below the requirements of an efficient and healthy organization. In my estimation, educational progress will be subserved by the consolidation, rather than the subdivision, of the existing districts. As a matter of mere convenience, proximity to the schoolhouse may be desirable. But it needs no extended argument to prove that a district feeble in property, deficient in scholars, and scanty in its receipt of public money, is not likely to maintain a vigorous and efficient school. On the contrary, a combination of these elements to an appropriate extent will enable those interested to secure teachers of competent qualifications, will permit the scholars to be so classified as to separate the more advanced from those in the primary branches; and to give all that degree of attention which can not be secured in a promiscuous assemblage, presided over by a teacher selected with the reference to the means of the district, rather than with a view to the proper education of its children.

Hon. Neil Gilmour, State Superintendent of Public Instruction, was a persistent advocate of the elimination of the school district system and the adoption of the township system. In each of his annual reports he gave strong reasons for the adoption of the township system. In his report of 1877 he indorsed the township system in the following language:

Since the passage of the law by the Legislature of 1867, known as the free school act, whereby the old system of rate bills was abolished, the question whether the school districts as they now exist should not undergo a change has been agitated. In times past, when the balance of teachers' wages remaining due, after the application of the public money thereto, was raised by rate bills, it seemed well that the districts as defined should

exist; but now, since any balance of teachers' wages remaining unpaid is raised by a tax on the district property, I am of the opinion that the necessity of the present system of school districts has ceased, and that the schools can be materially benefited, the quality of the instruction improved. the attendance increased and supervision made more thorough by adopting the township system.

The district boundaries as they exist, are in many cases very indefinite, and much of the time of school commissioners is occupied in adjusting differences and difficulties in regard thereto, in setting off property first to one district and afterward to another; frequently these changes are the cause of bitter quarrels, and from this cause alone many appeals are brought to the Department. I believe that the existence of the present district system is detrimental to the interests of education.

I recommend that the Legislature abolish the present system of school districts and in its place establish the township system. Let all the schools of the town be under the care and direction of a board of education to be elected at the annual town meeting; the amount of tax necessary to be raised for the support thereof, after the application of the public money thereto, be levied as a town tax; the powers now vested in the trustees of school districts given to town boards of education, with such additions as wisdom and necessity may dictate, and that the powers now vested in the inhabitants at district meetings be transferred to the voters at town meetings, with such modifications and extensions as may be deemed expedient. With such a system properly organized and in thorough working order, I predict that the cause of education in the State of New York will be greatly advanced.

Hon. William B. Ruggles, State Superintendent of Public Instruction, spoke as follows in his report of 1884:

The formation of union free school districts, under the general law, in centers of population where more faculties and greater ability to maintain good schools are afforded than exist in the more sparsely populated districts, deserves to be encouraged. These schools are, as a general rule, a very decided improvement upon the ordinary school districts. With rare exceptions, they pay better wages and employ a better class of teachers; their attendance is much larger so as to admit of systematic grading and classification; they afford a wider range of studies and better methods of instruction.

Dr Andrew S. Draper, State Superintendent of Public Instruction, said in his report of 1892:

I can not admit that children in a poor or sparsely settled district are not entitled to as well-ordered schools and as skillful teachers as pupils in districts more fortunately situated. We are not to abandon the poor district to its fate. We must find some practical means of helping it. We must make small districts of small assessable valuation and with but few children, which ordinarily results in poor schools, or we must make larger districts with better schools. As between these alternatives the latter seems to be preferable. If it is adopted then we are confronted with the fact

that children would be frequently compelled to go farther to school than is practicable.

The difficulties involved in this question have been partially solved elsewhere by providing facilities for the transportation of children to the schools. The reports from Massachusetts where this plan has been put in operation show that, in addition to the financial gain, profitless schools have been abolished, and the children are now instructed for a longer term under teachers of more experience and skill. . . . .

For many years there has been a continued effort to bring the subject of the township system of schools to the attention of the people of the State, and experience has shown that the warmest friends of the measure are those who most thoroughly understand its provisions.

In the report of the Superintendent of Public Instruction for 1877, Mr Gilmour expressed his belief that the district system of schools was detrimental to the interests of education, and recommended that the Legislature establish at once the township system.

It is well known that then as now there was strong opposition to the proposed change in many sections of the State.

In the report of 1880 Superintendent Gilmour suggested that if the Legislature deemed it unwise to make at once so radical a change, the result might be brought about gradually by an act conferring upon the legal voters in towns the right to change from the school district system to the township system.

Increased interest has been manifested in the township system during the past three years, which is due in a great degree to the thorough discussion and unanimous action of the New York State Association of School Commissioners and Superintendents.

A bill was introduced in 1890 and was referred to the committee on public education where it was allowed to remain rather than incur defeat through a misunderstanding of its provisions.

The following points in favor of the township system of schools were submitted at the meeting of the association referred to above, held at Batavia, January 14, 1891:

1 The affairs of all school districts would be managed with business system, an advantage which now attaches to union free school districts, where a school board has charge of the district, holding regular meetings and having an oversight over school interests.

2 Equalization of school taxes in towns. The inequality now prevalent would be removed, where one district pays ten dollars to twenty dollars per capita for school privileges — no better than given in an adjoining district for five dollars per capita.

3 A more efficient, intelligent and progressive class of school officers. Parsimony and extravagance would alike be controlled. As a rule boards of education are composed of the leading men of the community.

4 All the inhabitants of a town would receive equal educational advantages at equal rates.

5 It would guarantee to all communities the school privileges now enjoyed by residents of union free school districts.

6 Fewer and larger schools, better wages, better teachers. Weak districts would be annexed to others.

7 More and better supervision by school commissioners and boards of directors.

8 It would add dignity and usefulness to the office of school commissioner, giving him less anxiety over petty details and enabling him to supervise schools more systematically and intelligently.

9 Better facilities for grading the country schools and establishing a uniform and satisfactory course of study, having in view the entire school population of a town. Advanced or high schools could be established at convenient points which every pupil of the town of requisite educational advancement would have the right to attend. The small schools would become a part of a perfected, harmonious and efficient system, instead of straggling and struggling nonentities.

10 Cheaper and better schools, lower taxes, longer terms for less money. The Michigan report for 1888, page vi, refers to a town organized under the township system where the average length of term was nine months, at an expense of $13.71 per capita, in comparison with a town retaining the district system where the average length of term was four and a half months at an expense of $14.80 per capita.

11 Uniformity of textbooks would certainly be secured in every town. This would be very likely to extend to all the towns composing a commissioner district or a county.

12 A more systematic and satisfactory method of making reports would be possible, guaranteeing more reliable school statistics, thus closing the avenues now open in a hundred ways for imperfect and unreliable data.

13 Greater dignity would attach to public education in the common schools of the State; public opinion would have greater respect for it, and public pride would be aroused.

14 All troubles now encountered by trustees in making out or correcting tax lists would be abolished; the efforts of the collector to elude the taxpayer when fees are 1 per cent, and the hunt of the collector for the taxpayer when fees are 5 per cent, would entirely disappear.

15 The question of district boundaries would no longer vex school commissioners, or take their time. The matter would be entirely under the control of the school directors.

16 Cheaper textbooks would be possible. They could be purchased for all the schools of a town at greatly reduced rates. This would solve the vexed question of state publication of textbooks by allowing each town to purchase its own books where they could be obtained to the best advantage.

17 The present law in reference to compulsory education would be more generally and more easily enforced.

18 It is the only system which will save the small country districts from extinction.

19 More permanency in the teaching force of the State; a firm step toward making the teachers' profession permanent.

20 As a result of the last point, a better and higher grade of teachers.

21 Better facilities for instruction would be afforded in the way of apparatus, books of reference, etc., and more intelligent action would be taken in reference to the equipment, maintenance and preservation of school district libraries.

22 A general uplifting of educational sentiment throughout the State. With the township system, and enforceable compulsory education law, and provision for the professional training of teachers, our educational system would be placed 25 years in advance at one bound.

At the 37th annual meeting of the New York Association of School Commissioners and Superintendents held at Cobleskill in December 1891, the following preamble and resolution were unanimously adopted:

Whereas, It is the sentiment of this association that the enactment of a law embodying the practical feaures of the township system would greatly advance the cause of education, equalize the burden of taxation, and remove many of the difficulties met in our work of superintendence, therefor,

Resolved, That we hereby pledge ourselves to make diligent, persistent and immediate effort with our legislators to secure the passage of such a bill, which we urge our committee on legislation to perfect at as early a day as practicable.

I have no hesitation in saying that it is my belief that if the township system of schools were once in operation, it would greatly promote the efficiency as it would more equitably distribute the cost of our rural schools. Whether the change would overthrow existing relations and conditions, in other respects, to an extent which will render it impracticable of attainment is open to doubt. It is a subject of much importance which is earnestly advocated by the best friends of the school system and I bespeak for it the most thoughtful consideration of the Legislature.

Hon. James F. Crooker, State Superintendent of Public Instruction, favored the township system in the following language in his report of 1893:

For a quarter of a century our principal educators have been dissatisfied with the school district system in vogue in this State, and during this period they have been advocating the adoption of the township system. The leading educators of the State, irrespective of their political views, stand as a unit in the support of this system. Its principal features have long been under consideration by the various educational associations of the State, and at the last annual meeting of the State Association of School Commissioners, held at Watertown in September, that body instructed its legislative committee by a unanimous vote to direct its efforts toward securing the passage of a bill for its establishment.

Any measure affecting the public school system, which has the hearty support of the entire educational army of the State, is one which should receive most respectful consideration from our law-making power.

This measure is not a scheme which some man has sprung into existence, but represents a system that has been tried in other states and to the entire satisfaction of those directly interested in the success of the school system of such states. By its adoption we would surrender none of the vital features of our school system, but would strengthen its weak points, and place the local affairs of rural schools on such a basis that they would be managed in a strictly businesslike manner.

The bill proposed does not apply to city schools or to the union free schools, and is on the permissive plan, allowing each town to vote upon its adoption. Therefore, no effort is being put forth to force the measure upon people who are unwilling to receive it. If the Legislature should pass such a bill there is no doubt but that many towns throughout the State would adopt it, and the friends of the system be given an opportunity to show what results could be obtained under its workings. In my opinion it is a measure that would eliminate many obstacles that are now a source of great weakness to our school system and a barrier to its progress. It is not possible to enumerate all the advantages claimed for the system, but there are a few arguments in its behalf to which I desire to call especial attention, namely, the increasing of the efficiency of the teaching service. There is no part of our school system which needs greater care and

stronger support than our rural districts. Many of them are too weak numerically and financially to support a school. Districts with an assessed valuation ranging from $2000 to $25,000 and containing from 2 to 8 pupils of school age within their borders find the support of a school to be extremely burdensome.

Relief of some character must be given such districts. These school districts were formed years ago when the families in them were large and the expense of maintaining a school small. It costs as much to support a poor school in a weak district as it does to sustain a good school in a strong district. To continue schools in these districts under the present conditions is unwise and extravagant. Weak districts should be abolished and their territory annexed in a fair and judicious manner to other districts. The benefits which the school system of the State would derive from such a policy are twofold. There would be fewer schools to support, which would decrease the expense of maintaining the schools of the State, while the districts to which the territory of the dissolved districts is attached would be strengthened by an increase in their assessed valuation and in the number of pupils attending school, which would increase the amount of the public money for such districts.

A proposition to abolish school boards in cities and create in their stead a school district trustee for each district, and clothe such trustee with the authority to manage all of the affairs of his district would be pronounced at once as unsound and even foolish. Yet this is the very plan which exists in the rural part of the State under the present school district system. By the adoption of the proposed township law, the office of district trustee would be abolished and there would be created a town board of school directors consisting of nine members, who are elected by ballot at an annual town meeting and who serve without pay. This would place all schools of a town (except union free schools and others created by special acts) under the direct management of a town board, who are to hire teachers and provide for schools as trustees now do; and the expense incurred in maintaining the schools would be a charge upon the town, levied and assessed in the same manner as other town taxes are. One of the strongest arguments against the district system is the great injustice that exists under the present system of taxation. To show this inequality of taxation that exists, I have constructed a table comparing the rate of tax and the cost per capita of educating the children in two districts in the same town in every county in the State.

This table is submitted for careful study and may be found at the end of this chapter. It is strong proof of the injustice which a large number of districts suffer. To illustrate: In district 8 of the town of Hunter, county of Greene, the rate of tax for the year ending July 25, 1892, was 2.3 mills, and the cost per capita of educating the children of that district was $8.37, while in district 1 in the same town and county the rate was 15.8 mills, or nearly seven times as great as in district 8, and the cost per capita of educating the children in district 1 was $59.95, or more than seven times as much as in district 8.

In district 7, town of Broome, county of Schoharie, the rate of tax for the same year as above was 3.9 mills, and the cost per capita of educating the children of that district was $6.18, while in district 13 in the same town

and county the rate of tax was 33.5 mills, or more than eight times as great as in district 7, and the cost per capita of educating the children in district 13 was $54.37, or nearly nine times as much as in district 7. These are not rare and extreme illustrations, but similar cases exist in nearly every town in the State. This great difference in the cost of educating the future citizens of our State is not in harmony with the spirit on which our free school system was founded. The township has always been the unit of taxation for all local purposes, except for the support of schools.

If bridges are to be repaired or built, new roads to be laid out, or poor to support, the expense is borne by the county or town, and not by that portion of the town in which the expense is incurred and which is benefited thereby. Railroads and other corporations pay their share of all the taxes of a town. These corporations are subject to taxation for other purposes, not only in that portion of the town in which they are located, but for the whole town. Now, if it is fair to compel these corporations to pay their share of the taxes of a town and not limit them to that portion of the town in which they are located, why should they be restricted for taxation for school purposes to just that part of a town in which they are located? Under this system all children of a town would receive equal educational advantages at equal rates, and all property of a town would pay its proportionate share of the expense of maintaining the schools of that town.

One of the most important factors in our school work is the teaching force. Any measure that will elevate the standard of teaching is worthy of consideration. That the position of a teacher is not permanent is a weak point in our school system. A thorough, efficient teacher should be retained in a school as long as her work is satisfactory and her school progressive. But the frequent changes of trustees almost invariably result in a change of teachers to the great disadvantage of the school. A board of directors would not be likely to change teachers without sufficient cause. Teachers not qualified for their work would be removed and their places supplied with those who are qualified. In time the unqualified teachers would be removed from the field of service and find employment in positions of honor and usefulness, and to which they are adapted. After giving the measure careful study I am led to believe that under its workings we would have better schools at less expense and administered in a fairer and more economical manner. I therefore recommend the adoption of the "township system."

Hon. Charles R. Skinner, State Superintendent of Public Instruction, also favored the township system in his report of 1897 in the following language:

Notwithstanding the apparent advance in the general school work of the State, thoughtful educators view with apprehension the failure of the rural schools to keep in touch with the onward movement of those more fortunately located in our cities and villages. Students of educational problems thoroughly appreciate that in view of the constant tendency of our population and wealth toward the cities and villages, the rural school problem has become the one most worthy of attention and most perplexing in its solution. A careful study of this problem has led to a conviction that

the chief difficulty with the rural schools is the lack of systematic and businesslike management of their affairs, consequent upon the district system, that the remedy most likely to correct existing conditions lies along administrative lines, and that the larger unit of the township is much better adapted to good administration than is the present district system.

Massachusetts experienced the same evil results from the district system, and as early as 1839, that distinguished educator, Horace Mann, in his annual report as secretary of the state board of education, said: "I consider the law of 1789, authorizing towns (in Massachusetts) to divide themselves into school districts, the most unfortunate law on the subject of common schools ever enacted in the state." In the southern states the county is generally the unit in local administration, and in most of them it has wisely been made the unit of local school administration as well. In the states of the north and largely in those in the west, the township is the unit in local administration, and for that reason has been chosen as a unit for school organization.

Indiana was the first state to change from the district to the township system, and one after another the states have followed until but few retain the antiquated district system with its inferior administration, its wasteful expenditure, its unequal taxation, and, above all, its unequal school advantages. That the experience of those states which have abandoned the district system has been satisfactory, is best demonstrated by the fact that none have returned to it. To anyone at all conversant with existing conditions in the rural sections of the State, it is evident that hundreds of school districts have outlived their usefulness and the conditions under which they were created, and have become a public burden instead of a public benefit.

In 1870 there were no fewer than 1500 school districts with an average daily attendance of less than 10 pupils each, while the reports for 1896 show more than 3500 such districts, and it is safe to estimate that the average daily attendance for all strictly country schools in the State does not exceed 10 pupils for each school. In hundreds of districts the number of school district officers exceeds the number of pupils of average attendance. Under such conditions it is practically impossible to maintain interest in the school work, either in the community or among the pupils and patrons; the school is conducted in a perfunctory manner, and school spirit is at a minimum. An instance recently came to my attention of a teacher who asked to be released from an unexpired contract to teach in a school of two pupils, giving as her reason that the hopeless task of endeavoring to arouse interest in study under such conditions would drive her insane.

It may be argued that the law now provides for the annulling and consolidating of weak districts, but local sentiment stands in the way and clings to the old organization more from love of what it has been than from respect for what it is, until the results from such provisions of the law are meager and barren. From an economic point of view, the waste of the state school money under the district system is both startling and ludicrous. One of the officials of this Department reports visiting a country school in company with the school commissioner of the district, and finding there a teacher at work on a piece of embroidery, but with no pupils in attendance. Inquiry elicited the information that the school had been in session three weeks without any pupils, and that there were only two

children of school age in the entire district, both of whom were expected to attend the school later on. It is certainly unfortunate that such a condition should be even possible in a State that stands first among the states in population, wealth and natural resources.

The clear, unbiased judgment of Horace Mann, in regard to Massachusetts, pronounced over 50 years ago, still remains applicable to our own State, not only unchallenged, but affirmed again and again by the highest educational authorities throughout the United States and the world. The advisability of a change in our system has passed beyond the realm of discussion. Everywhere it has come to be recognized as the most important educational question before the people of our State. All others can afford to wait until it is solved. Better schools in our cities and villages but aggravate the evil by still further draining the rural schools and thus reducing the school advantages of those residing in rural communities.

I respectfully submit this question to your honorable body as one of paramount importance, demanding immediate attention.

The following is an extract from the report of the committee on the township bill to the New York State Asociation of State School Commissioners and Superintendents at its annual meeting held in November 1889, at Cortland, N. Y.

For the paper in regular order at this point was substituted the report of the committee on the township bill. Dr E. A. Sheldon presented the following report:

The committee appointed at the last meeting of this body to prepare a bill with a view of consolidating the school districts of the State into a township system have to report that such a bill was prepared and introduced into the last Legislature, and printed copies of the same were widely distributed throughout the State. Your committee found it impracticable to prepare a bill in time to secure its passage through the last Legislature, and so decided that it would be better to secure its introduction and in this way call the attention of the Legislature and the citizens of the State generally to the bill, with the view of calling out suggestions and criticisms in regard to it. With this view copies of the bill were sent to leading educational and political men and to the papers of the State.

Very little criticism or suggestions seems to have been called out, and we submit it now to the consideration of this meeting with very little change from the original draft.

It is just to say that the bill in its present form was prepared by Hon. Charles R. Skinner, our Deputy Superintendent of Public Instruction, at the urgent request of the committee. He had previously prepared a similar bill and seemed to your committee better qualified to do this work than any other man. The bill fully justifies the wisdom of our judgment.

E. A. SHELDON
M. C. FINLEY
JOHN J. KENNY
W. J. BARR
JARED SANFORD
Committee

Printed copies of the bill were distributed and some time was spent in suggestions and in questions. On motion of Commissioner Lusk the report of the committee was adopted.

Commissioner Maxson thought that the committee should be authorized to receive such suggestions as may be offered, make such changes as may seem advisable, and to take charge of the future interests of the measure.

Dr J. M. Milne said the association should give some expression of its wishes, whether it was in favor of urging the measure or of taking no further action. For himself, he was in favor of pushing the measure. Commissioner Kenney offered the following:

Resolved, That the association approve the idea of the township system, and of the necessary changes in the laws of the State so as to establish that system.

After discussion, Commissioner Maxson offered the following as a substitute:

Resolved, That we approve the general features of the township system, and that the committee appointed at our last meeting be continued, and instructed to invite suggestions, criticisms and amendments to the bill presented, with a view to perfecting and securing the passage of said measure.

The substitute was adopted, ayes 44; noes 12.

Dr E. A. Sheldon moved that Deputy Superintendent of Public Instruction Charles R. Skinner be added to the committee. Carried.

On motion the committee was instructed to appoint a time when objections and suggestions could be offered.

Full Text of Proposed Bill

The following is the full text of the bill in reference to the township system, as introduced by Hon. D. E. Ainsworth, in the Assembly, May 9, 1889, with such amendments as were agreed upon by the special committee at a meeting held Thursday noon, during the recess of the association:

AN ACT to provide for the election of school directors in the several towns of this State, and to prescribe their powers and duties.

The People of the State of New York, represented in Senate and Assembly do enact as follows:

Section 1 On the first Tuesday of June, following the passage of this act, there shall be held in every town in this State, a meeting of persons duly qualified to vote by section 3 of this act, at which there shall be elected by ballot nine school directors, whose terms of office and whose powers and duties shall be as hereinafter provided. The penalty for noncompliance with the requirements of this section shall be the withholding of public school moneys to which the town failing to comply would otherwise be entitled. The terms of office of all school directors elected under this section shall begin on the day of the organization of the board of directors as hereinafter provided.

§ 2 This election shall be held at the place or places at which the last preceding meeting or meetings for the election of town officers were held.

If, for any reason, an election can not be held at the place or places where the last meeting or meetings for the election of town officers were held, the inspectors of election hereinafter provided for shall designate a suitable place therefor and give written notice thereof to the town clerk at least twenty days prior to the date fixed for the holding of such election. The polls shall be opened from nine o'clock in the forenoon to five o'clock in the afternoon, and no votes shall be received except between the hours thus designated. The ballots to be used at such elections shall contain the names of the persons to be voted for, and may be either written or printed or partly written and partly printed. The town clerk shall, at the expense of the town provide a suitable box in which the ballots shall be deposited as they are received, and a book to be used as a poll list.

§ 3 Every person of full age who shall have resided one year in the State, four months in the county and thirty days in the town, preceding the date of the meeting for the election of school directors, and who is entitled to hold lands in this State, and who owns or hires real property in such town liable to taxation, and every resident of such town who is a citizen of the United States above the age of twenty-one years, and who is a parent of a child or children of school age, some one or more of whom shall have attended a district school in such town for a period of at least eight weeks within one year preceding, and every such person not being the parent who shall have permanently residing with him or her such child or children, and every such resident and citizen aforesaid, who owns any personal property assessed on the last preceding assessment-roll of the town, exceeding fifty dollars in value, exclusive of such as is exempt from execution, and no others, shall be entitled to vote at any town meeting held in such town for the election of school directors. Any person qualified to vote for school directors under this section shall be eligible to the office of school directors provided always, that any person holding the office of supervisor shall not be eligible to the office of school director.

§ 4 If any person offering to vote at any such election shall be challenged as unqualified by any legal voter, the inspectors, or one of them, shall require the person so offering to vote to make the following declaration: "I do declare and affirm that I am an actual resident of this town, and that I am legally qualified to vote at this election." And every person making such declaration shall be permitted to vote; but if any person shall refuse to make such declaration his ballot shall not be received by the inspectors. Any person who upon being so challenged shall wilfully make a false declaration of his right to vote at such election, shall be deemed guilty of misdemeanor, and punished by imprisonment in the county jail for not less than six months nor more than one year. Any person who shall vote at such election, not being duly qualified, shall, though not challenged, forfeit the sum of ten dollars, to be sued for by the supervisor of the town for the benefit of the schools of the town.

§ 5 The officers of the town duly qualified to act for the town and receive the ballots of the electors at town meetings, shall constitute the board of inspectors of said election, and shall receive and deposit in the ballot-box the votes cast at said election. In case of a vacancy in the board of inspectors at the time of opening the polls, the remaining inspector or

inspectors shall appoint persons to fill the vacancies. If, at the time for opening the polls, there is no inspector of election present, the legal voters present shall organize and select three persons who are qualified voters, to act as inspectors of election, and the persons so selected shall possess all the powers and be subject to all the responsibilities that the regular inspectors provided for by this act would be. They shall appoint one of their number chairman of the board, who shall administer to the other inspectors the oath of office as prescribed by the constitution, and the same oath shall then be administered to the chairman by one of the other inspectors. The inspectors, or one of them, shall record in a book to be provided for that purpose, the name of each elector as he deposits his ballot. Any inspector who shall refuse or neglect to record the name of a person whose ballot is received by the inspectors shall be liable to a fine of twenty-five dollars to be sued for by the supervisors of the town for the benefit of the schools of the town. Inspectors shall be entitled to receive the same compensation for their services, and payable in the same manner, as now provided by law for the payment of inspectors of election, except that at all meetings for the election of school directors, the work shall be completed in one day, and they shall receive compensation for one day's service.

§ 6 When the polls shall have been closed, the inspectors shall proceed to canvass the votes cast. They shall first count the ballots without opening them to determine if they tally with the number of names on the poll list. If they exceed that number, enough unopened ballots shall be withdrawn to make them correspond. They shall then ascertain the number of votes cast for each person voted for for the office of school director, and in towns having but one polling place, shall declare the persons receiving the highest number of votes, elected, and certify the same in writing to the town clerk, who shall file the same in his office. In case two persons shall have an equal number of votes for the same office, the inspectors of election shall immediately choose one of such persons. If the inspectors of election can not agree, the supervisor of the town shall, by his certificate in writing to be filed with the town clerk decide the matter. In towns having more than one polling place, the inspectors shall certify the number of votes cast for each candidate. Inspectors shall, within twenty-four hours from the closing of the polls, file with the town clerk the certificates above provided for and the poll lists kept at such election. In towns having more than one polling place, the town board of canvassers shall meet at the town clerk's office two days after election, at ten o'clock in the forenoon, and proceed to canvass and ascertain from the certificates filed as aforesaid, the result of the election and by a certificate to be signed by them, declare the persons who were elected by reason of having received the highest number respectively for said offices, and file said certificate with the town clerk.

§ 7 An appeal from such election or from any of the acts of the inspectors may be taken to the State Superintendent of Public Instruction, whose decision in the matter shall be final. Such Superintendent may, in his discretion, order a new election in any town.

§ 8 Within ten days from the passage of this act the State Superintendent

of Public Instruction shall notify the several school commissioners of the State of the passage of such act by mailing to each commissioner a printed copy of the act. He shall also supply said commissioners with printed copies of the act sufficient to furnish one copy to each supervisor and town clerk in the State. Upon the receipt of such printed copies of this act, the several school commissioners shall immediately notify the supervisors and town clerks of the towns with their several districts of the passage of the act by transmitting a printed copy of the same. At least twenty days before the date of the first meeting, provided for by this act, each town clerk shall give notice of such meeting by posting a printed notice on the door of each schoolhouse within the town, except in such districts as are exempted from the operations of this act, and in ten other public places in said town. He shall also cause such notice to be inserted in every newspaper regularly published in said town, once a week for two weeks prior to the meeting. Such publication shall be paid for at the regular legal rates, and shall be a charge upon the town in which said newspaper is published, to be paid as other town charges are paid. Such printed and published notice shall be properly displayed, and shall read in part as follows:

"Election of school directors, town of Pursuant to the provisions of chapter of the Laws of 18 , entitled 'An act to provide for the election of school directors in the several towns of this State, and to prescribe their powers and duties', notice is hereby given to all persons duly qualified to vote by section 3 of said act (herewith given in full) that a meeting of such persons residing in the town of (excepting residents in union free school districts organized under the general law relating to union free school districts, and school districts organized under special laws) will be held on Tuesday, June , 18 , between the hours of nine o'clock in the morning and five o'clock in the afternoon, for the purpose of electing nine school directors for said town, at the following place or places:" The notice shall then distinctly name the place or places at which said meeting or meetings will be held for said town, and shall also contain, in full, section three of this act, specifying who are legally qualified voters at such meeting.

§ 9 Within two days after the filing of the certificate of the inspectors of election setting forth the election of school directors, with the town clerk, the town clerk shall transmit to each person so elected a notice of election to said office, and such person, shall within ten days after receiving said notice, file with the town clerk a written acceptance of the office, and shall also take and subscribe to the constitutional oath of office before the town clerk or other officer authorized to administer oaths. For the purpose of this act, the town clerk is hereby authorized to administer the oath of office. The oath of office shall be filed and recorded in the office of the town clerk. In case any person shall decline the office to which he has been elected, or shall fail to accept the same and take the required oath within the stated time, the office shall be vacant, and the town clerk shall immediately notify the school commissioner of the district, and that officer shall, within ten days, appoint a suitable and qualified person to fill the vacancy, and notify the town clerk of such appointment. Such

person shall file his acceptance and take the required oath within ten days from the date of appointment. Such person shall hold the office, for the unexpired term of the person who was elected to the office, and in whose place the appointment was made.

§ 10 Within twenty days after the first election of school directors under this act, the directors so chosen shall meet at the offices of the town clerks of the various towns and classify themselves by lot, three to serve one year, three to serve two years, three to serve three years. At such meeting of the school directors held for the purpose of classification as aforesaid, the directors shall organize as a board, and shall choose one of their number as chairman of such board and one of their number as secretary, whose term of office shall be until the first annual meeting of the board. The secretary shall be entitled to a compensation at a rate to be fixed by the said board of school directors not to exceed two hundred dollars per annum. The supervisor of the town shall act as treasurer of the board and he shall serve without additional compensation. He shall assume the duties of the office immediately upon the organization of the board and hold office until his successor shall have qualified. The treasurer shall not be entitled to vote upon any question at any meeting of the board of directors.

§ 11 After the first election of school directors held under this act, there shall be elected in every town in this State in each year thereafter, three school directors. They shall be elected in the manner hereinbefore prescribed by this act, and shall hold office for three years. The annual meeting for the election of school directors shall be held on the first Tuesday of May in each year. Notice of such annual meeting for the election of school directors, shall be given by the board of school directors. Said notice shall be issued by the chairman and secretary of the board, acting for said board, and shall be given in all respects according to the provisions of section eight of this act, at least twenty days before the date of the annual meeting. Within five days after the holding of the annual meeting for the election of school directors, the town clerk shall notify the persons elected and shall also notify the secretary of the board of directors of the result of the election, giving the names of persons elected. The persons declared elected, shall notify the town clerk of their acceptance of the office within ten days after receiving such notice and take the oath prescribed by section 9 of this act. The terms of office of all school directors elected under this section shall begin on the first Tuesday of June following the election.

§ 12 It shall be the duty of the chairman of the town board of school directors,

First. To prescribe, when present, at all meetings of the board.

Second. To countersign all orders legally drawn by the secretary of the board upon the treasurer for the moneys to be disbursed for school purposes, when such orders have been authorized by the board.

Third. To appear for and on behalf of the board of directors in all suits brought by or against the same, when no other directions shall be given by the qualified voters at an annual meeting.

Fourth. To perform such other duties as are or shall be by law required of such chairman.

§ 13 It shall be the duty of the secretary of the town board of school directors,

First. To act as clerk when present, at all meetings of the board.

Second. To record the proceedings of all meetings of the board orders, resolutions, in proper record books.

Third. To give written notice of all special meetings of the board.

Fourth. To draw and sign warrants upon the treasurer for all moneys to be disbursed by the town for school purposes, and present them to the chairman to be countersigned by that officer. Each order shall specify the object for which, and the fund upon which it is drawn.

Fifth. To draw and sign all contracts with teachers when directed by the board, and present them to the chairman for his signature.

Sixth. To receive and properly file in his office all books and papers belonging to the directors and all reports to the board from the trustees of the several subdistricts of the town.

Seventh. To prepare, under the direction of the board of directors, all reports required by law, and to forward the same to the proper officers.

Eighth. To receive all such communications, blanks and documents as may be transmitted to him by the State Superintendent of Public Instruction, the school commissioners, or other officers having official connection with the board, and dispose of the same in the manner directed by said officers.

Ninth. Immediately after the organization of the board of school directors, the secretary shall transmit to the school commissioner having jurisdiction of the town, and to the State Superintendent of Public Instruction, a certified statement of the names and post-office addresses of the members and officers of said board, and in case there shall be a change in the membership, or in the officers during the year, he shall immediately notify the school commissioner and State Superintendents of such change.

Tenth. On or before the first day of November of each year to make and deliver to the supervisor of the town a certified copy of all statements on file in his office, of moneys voted to be raised in the town for school purposes.

Eleventh. To notify the school commissioner of the district of the time when each school in the town begins, and the length of term.

Twelfth. To preserve and keep all books, papers and other documents belonging to his office or to the town, when not otherwise provided for, and to deliver the same to his successor in office.

Thirteenth. To perform such duties as are or shall be required by law or by the board of school directors.

§ 14 It shall be the duty of the treasurer of the board,

First. To receive, and hold subject to proper orders, all school and library moneys belonging to the town, and to keep such moneys separate and distinct from all other funds that may come into his hands.

Second. To pay all orders of the secretary, when lawfully drawn and

countersigned by the chairman of the board, out of any money in his hands belonging to the fund upon which such orders may be drawn.

Third. To keep a book in which all the moneys received and disbursed shall be entered, the sources from which the same have been received and the persons to whom and the objects for which the same have been paid.

Fourth. To present to the board of school directors, at the close of the school year, a report in writing, containing a statement of all moneys received during the preceding year, and each item of disbursements made, and exhibit the vouchers therefor. He shall also furnish to the board, whenever requested by said board, a statement showing the exact condition of all funds under his charge.

Fifth. To apply, at the proper time, to the county treasurer for all school and library moneys belonging to the town; also to the treasurer of any other township from which any money may be due. On receipt of any moneys belonging to the town, he shall notify the secretary of the same, who shall report the fact to the board.

Sixth. To give bonds with satisfactory sureties to the board when required by the board in such amount as may be required.

§ 15 The said board of school directors of every town shall severally have power, and it shall be their duty:

First. To pass such by-laws as they may deem proper for regulation and exercise of their lawful business and powers.

Second. In connection with the school commissioner to establish such rules and regulations concerning the order and discipline of the schools, in the several departments thereof as they may deem necessary to secure the best educational results.

Third. In connection with the school commissioner, to grade and classify the schools of the town, and to regulate the admission of pupils and their transfer from one class or department or school to another, as their scholarship shall warrant.

Fourth. To prescribe the textbooks to be used in the schools, and to compel a uniformity in the use of the same, and to furnish the same to pupils out of any moneys provided for that purpose.

Fifth. To take charge and possession of the schoolhouses, sites, lots, furniture, books, apparatus, and all school property within their respective towns; and the title of the same shall be vested respectively in said board of directors, and the same shall not be subject to taxation for any purpose.

Sixth. To take and hold for the use of the schools of the town or of any department of the same, any real estate transferred to it by gift, grant, bequest or devise, or any gift, legacy or annuity, of whatever kind, given or bequeathed to the said board, and apply the same, or the interest or proceeds thereof, according to the instructions of the donor testator.

Seventh. To have, in all respects, the superintendence, management and control of said schools, and to establish in the same an academical department or high school, whenever, in their judgment the same is warranted by the demand for such instruction; to receive into said

schools and pupils residing out of said towns, and to regulate and establish the tuition fees of such nonresident pupils in the several departments of said schools to provide fuel, furniture, apparatus and other necessaries for the use of said schools, and to appoint such librarians as they may, from time to time, deem necessary.

Eighth. To contract with and employ qualified teachers in the several departments of instruction, in all not less than one for every fifty pupils attending any school; to remove them at any time for neglect of duty or for immoral conduct, and to pay the wages of such teachers out of the moneys appropriated for that purpose.

Ninth. To remove any member of their board for official misconduct. But a written copy of all charges made of such misconduct shall be served upon him at least ten days before the time appointed for a hearing of the same; and he shall be allowed a full and fair opportunity to refute such charges before removal.

Tenth. To purchase on lease sites, or to build, hire or purchase schoolhouses.

Eleventh. To authorize and direct the sale of any school property when the same shall no longer be needed for use of a subdistrict.

Twelfth. To authorize the borrowing of money as hereinafter provided.

Thirteenth. To make expenditures for the support of a township library.

Fourteenth. To determine the number of months, in addition to the minimum required by law, that the schools of the town shall be maintained.

Fifteenth. When directed by an annual township meeting, to provide textbooks for use in the schools of the town, the same to be loaned to the pupils without charge.

Sixteenth. To give such directions and make such provisions as they shall deem necessary in relation to the prosecution or defense of any suit or proceeding in which the board may be a party or interested.

§ 16 The board of school directors shall hold stated meetings as often as once each month, at such fixed time and place as the board shall determine. The annual meeting of the board shall be held on the first Tuesday of June in each year at three o'clock in the afternoon, at which officers for the ensuing year shall be chosen as provided in section 10 of this act. Special meetings of the board may be called by the chairman upon the request of two members of the board by serving a written notice of the time and place of such meeting upon every member of the board at least forty-eight hours before such meeting is to take place. No act authorized to be done by the board shall be valid unless voted at a meeting of the board.

§ 17 The office of school director shall become vacant upon the occurrence of any of the following events:

First. The death of the incumbent;
Second. His resignation;
Third. His removal from office;
Fourth. His removal from town;
Fifth. His conviction of any infamous crime;

Sixth. Neglect to attend two stated consecutive meetings of the board, without satisfactory excuse;

Seventh. His election or appointment being declared void by a competent tribunal;

Eighth. His neglect to file his acceptance of office, or his oath of office, or to give or renew any official bond according to law.

Any vacancy in the board of school directors, occurring through refusal to serve, removal, resignation, or other legal cause, shall be filled within twenty days from the occurrence of such vacancy, by the school commissioner of the district in which the town is located, and the person so appointed shall serve for the unexpired term of the director whose place the appointment shall be made. Any person qualified by law to vote for school directors shall be eligible to appointment as director to fill the vacancy.

§ 18 Each township district organized under the provisions of this act shall be a body corporate for public purposes under the name and style of "The school district of the town of " (give name of town), and in that name may purchase, hold and sell property, become party to suits and contracts, and perform other corporative acts.

§ 19 The board of school directors shall have power to secure and establish a room or an office for the use of the board at some central and convenient point in the town, and to supply the necessary fuel and furniture therefor, and shall provide such janitor service as may be required. Such room shall be under the care of the secretary, and proper arrangement shall be made for preserving books and papers belonging to the board, and for such opening of the room for the convenience of the public, as may be compatible with duties of the board.

§ 20 When the board of school directors shall have completed their first organization under this act and according to its provisions, the said board shall have, in connection with the school commissioner of the district and the trustees of the various school districts, a general supervision of the schools of the town, exclusive of such districts as are excepted from the operation of this act. All trustees holding office at the time of the passage of this act shall hold office until the expiration of the current school year, and shall make their reports according to law. At the expiration of the school year following the passage of this act, all school districts not herein excepted shall cease to exist and school district offices shall become vacant, except that all districts shall continue to exist in law until all the just debts of said districts are fully paid and satisfied, and to that end the trustees and other officers shall continue in office, and the inhabitants may hold special meetings, elect officers to supply vacancies and vote taxes, and all other acts necessary to raise money and pay such debts shall be done by the inhabitants and officers of the district.

§ 21 At the expiration of the school year next succeeding the passage of this act, the trustees of all school districts not excepted from the provisions thereof, shall turn over to the town board of school directors, all books and papers belonging to the district, and shall make a statement under oath of the exact financial condition of the district, and the collector of such district shall turn over to the treasurer of such board all moneys

in his possession, provided said school district shall be entirely free from debts and obligations. In all cases where school districts are not free from debts, all moneys in the hands of the district shall be withheld until a final statement shall be made. Such districts shall report through the trustees thereof to the board of directors once in three months, until said directors are free from debt, the exact financial condition of the district.

§ 22 Within three months after the passage of this act, the assessors of each town shall appraise all the school property, belonging to the several districts of the town, excepting union free school districts and school districts organized under special laws, deducting therefrom the amount of debts and liabilities of each school district, and shall make a detailed report of such appraisal to the board of school directors, and to the board of supervisors at the next annual meeting of said supervisors. Such report of appraisal shall be under oath, and shall be signed by a majority of the assessors of the town. Said board of supervisors shall levy the amount of such appraisal upon the entire property of the town (excepting such districts as are exempt from the provisions of this act) which sum shall be collected with the next town tax, and paid into the hands of the treasurer of the board of school directors. Within thirty days from the receipt of such money by the said treasurer, he shall remit proportionately to the taxpayers of each district upon the last assessment-roll of such district the said appraised value of the school property as previously determined. Whenever the treasurer of the board of school directors shall have remitted to each taxpayer the amount due, the schoolhouses and sites shall be considered as wholly belonging to and under the control of said board of school directors. In case of the refusal of any to accept the amount so remitted the tender shall be deemed equivalent to payment, and the amount shall be placed to the credit of said taxpayer upon the books of the treasurer.

§ 23 The town board of school directors shall divide the township into such number of subdistricts as they may deem necessary, distinctly describing the boundaries thereof, which subdistricts they shall properly number. Such divisions into subdistricts, shall be filed with a description of boundaries, with the secretary of the township board of school directors, after it shall have been approved by the school commissioner having jurisdiction. The board of school directors shall have power, with the consent of the school commissioner, to change any subdistrict boundary as may be found necessary, such change to be properly described and filed with the secretary of the board of directors.

§ 24. The board of school directors of any town shall have the power, and it shall be their duty to appoint or employ some person in each subdistrict, who shall act as the representative of said board, and under its instructions to have such care of the schoolhouse and grounds in such subdistrict as the said board shall direct, and to require such representative to report to the board at such times as may be fixed by the board.

§ 25 All persons who are not less than six and not more than eighteen years of age shall have an equal right to attend school in the subdistrict in which they reside, and in case any pupil can be better accommodated at a school in an adjoining subdistrict, within the same township, the board of school directors, shall, upon application, grant permission to such pupil

to attend such school; or in case any pupil can be better accommodated at a school taught in the subdistrict of an adjoining township, he may be transferred for educational purposes to such adjoining township hereinafter provided.

§ 26 When, in the judgment of the board of school directors any pupil can be better accommodated at a school in an adjoining township at the request of the parent or legal guardian the board of school directors of the township in which said pupil resides may transfer such pupil for educational purposes to such adjoining township, and shall at the same time send notice of such transfer to the board of school directors of the township to which such pupil is transferred, and also to the director of the subdistrict in which said pupil shall attend school. Whenever pupils have been transferred for educational purposes, the board of school directors of the township to which the transfer is made, shall, through its chairman and clerk make out and present to board of school directors of the township making the transfer a sworn statement of the amount due for the tuition of such transferred pupils, and the board of school directors receiving such statement shall immediately order the township treasurer of their township to pay such amount to the treasurer of the township whose board furnishes such statement, which amount shall be paid on demand from the school funds of the township. The amount of tuition of transferred pupils shall be determined by dividing the total current expenses of the schools of the township in which such transferred pupils attend school, by the average number of pupils belonging to such schools, as the same shall be shown by the records for the school year last closed, or may be determined by agreement between the boards of education of the several towns before such transfer is made.

§ 27 By a two-third vote of the board of directors a special town meeting may be ordered for the consideration of matters relating to the interests of the schools of the town. Whenever such a vote shall be taken, and a special town meeting ordered, the secretary shall publish a notice of the time of such meeting in the newspapers published in said town at least ten days before the time of such meeting, and if there are no newspapers published in said town, then he shall post printed notices of such meeting on the door of each schoolhouse in the town and in ten other prominent places in the town. Such notice shall distinctly state the object for which said special meeting has been called, and shall be signed by the chairman and secretary of the board. Such notice shall include section three of this act, specifying who are legally qualified voters for school directors.

§ 28 The board of school directors of every town shall provide that each school in every town shall be visited at least once in each month by at least one of the members of the board, and a verbal or written report of such visits shall be made at the regular meetings of the board of directors.

§ 29 The said board of school directors shall take charge of all school libraries in the various school districts, and they shall be under their control. It shall have power to appoint a librarian, who shall be under the direction of the board, and who will under the direction of the board collect all the books in the various libraries in the school districts in the town into one town school library. The said board may in its discretion

provide a separate library for each of the schools in the town and may appoint a librarian for each school, and prescribe his powers and duties.

§ 30 All union free school districts organized under the provisions of the general law relating to union free school districts, and all school districts organized under special laws, shall be excepted from the operations of this act, and the affairs of such school districts shall be conducted without reference thereto, and the residents of such districts shall not be entitled to vote for school directors at any town election for such officers except as provided in this section. Whenever at any meeting of the voters of any union free school district organized under the general law relating to union free school districts, or of any school district organized under a special act, duly called, a majority of the voters present and voting shall determine to transfer such district to the control of the board of school directors of the town, the clerk of such district shall notify the secretary of the board of directors within ten days, and at the expiration of the school year within which such action was taken, said school district shall cease to exist except for the purpose of closing up matters in said district, and the district shall thereafter be under the control of the board of school directors, who shall give the subdistrict a number, specify its boundaries and provide for the election of trustees in said subdistrict, and take such action in all respects as shall place the said subdistrict under its control the same as other subdistricts. The secretary of the board of school directors shall notify the assessors of the town of such action, and the assessors shall proceed to appraise the school property of said district in the manner prescribed by section 22 of this act. The board of supervisors shall levy the appraised value of school property in such district upon the property of the town, not otherwise excepted from the operations of this act, and remittances shall be made to the taxpayers of such subdistrict as in said section provided.

§ 31 With the advice of the school commissioner, the board of school directors shall specify the studies to be pursued in the schools of the district, and shall prescribe the textbooks to be used, which shall be uniform in each subject that may be taught; but the textbooks once adopted under the provisions of this act shall not be changed within five years, except by the affirmative vote of two-thirds of the members of the board of directors present at any regular meeting of the board. Each board making a selection of textbooks under this act shall make a record thereof in their proceedings.

§ 32 The board of school directors shall employ all legally qualified teachers necessary for the schools of the township. Every contract shall be authorized by said board, and shall be in writing and signed by the chairman and clerk of said board on behalf of the district and by the teacher. Said contract shall specify the wages agreed upon, the times at which payments shall be made, which shall be as often as once in each calendar month, and shall require the teacher to keep a complete and correct register of the school in accordance with the form approved by the State Superintendent of Public Instruction, and to furnish the secretary of the board with a correct summary of the same at the close of each term of school. Said contract shall be filed with the secretary of the board and a duplicate thereof shall be furnished the teacher. No contract with any person not holding a legal certificate of qualification authorizing such person to teach shall be

valid, and all such contracts shall terminate if the certificate shall expire by limitation and shall not immediately be renewed, or if it shall be suspended or revoked by proper legal authority.

§ 33 It shall be the duty of the town board of school directors to provide for the taking of the annual school census of the township. Said census shall be taken between the first and tenth day of June in each year. The person or persons taking such census shall make a list in writing of the names and ages of all the children between the ages of six and eighteen years, actually residing in the township, specifying also the number of males and the number of females; and a copy of said list shall be verified by the oath or affirmation of the person or persons taking such census by affidavit appended thereto, or indorsed thereon, setting forth that it is a correct list of the names of all the children between the ages aforesaid residing in the district, which affidavit may be made before the secretary of the board of school directors; and said list shall be filed with the said secretary. Children in alms-houses, prisons, or asylums, not otherwise residents of the township and not attending the school shall not be included in said census, nor shall Indian children be so included unless they attend the school, or their parents are liable to pay taxes therein.

§ 34 It shall be the duty of the board of school directors to act promptly upon such recommendations of school commissioners as said officers are authorized to make to the board in reference to matters pertaining to the school interests of the town. Nothing in this act shall be construed to affect the powers and duties now conferred by law upon the school commissioners relating to supervision of schools, except when the same may be inconsistent, with this act.

§ 35 The board of school directors shall purchase, at the expense of the district, such textbooks as may be necessary for the use of the children whose parents or guardians are not able to furnish the same; and said board shall also purchase when authorized by the voters at any annual meeting for the election of directors, all necessary textbooks for the use of all pupils in the several schools in the district. Any textbook purchased as provided herein, shall be the property of the district, and shall be loaned to pupils free of charge, under such rules and regulations for their careful use and return as said board may establish. The amount of funds required to make such purchase of textbooks as herein provided, shall be included in the report to the board of supervisors and the same shall be levied in like manner as other taxes.

§ 36 The town board of school trustees shall provide and maintain one or more schools, as may be necessary, in each subdistrict of the township, for at least thirty-two weeks in each school year, under penalty of the forfeiture of the township's share of the apportionment of the public school moneys. All schools in the township shall be maintained an equal length of time. The school year shall begin on the twenty-sixth day of July, and a school month shall consist of four weeks of five days each, including all legal holidays that may occur during the progress of the schools.

§ 37 The board of school directors shall cause all pupils attending the schools of the township to be classified according to their intellectual progress and to cause them to be taught in such schools or departments as they may deem expedient; but no separate school or department shall be kept for any persons on account of race or color.

§ 38 It shall not be lawful for any board of school directors to direct the payment of state moneys for any purpose except the payment of teachers' wages, or for the payment of library moneys for any other than library purposes. A violation of this section shall be deemed a misdemeanor, and punishable as such, and members of the board shall be held personally liable for any moneys diverted contrary to the provisions of this section.

§ 39 The board of school directors having supervision over the schools of any town of this state, shall provide suitable and convenient water-closets or privies for each of the schools under their charge, at least two in number, which shall be entirely separate each from the other, and having separate means of access, and the approaches thereto shall be separated by a substantial close fence not less than seven feet in height. It shall be the duty of the officers aforesaid to see that the same are kept at all times in a clean and wholesome condition, and a failure to comply with the provisions of this section on the part of the board of directors shall be sufficient grounds for removal from office, and for withholding from the town, such share of the public school moneys of the state as the State Superintendent of Public Instruction may determine.

§ 40 Between the twenty-fifth day of July and the first day of August of each the town board of school directors shall make a report, in duplicate, one copy of which shall be filed with the secretary of the board and one copy shall be filed with the school commissioner. Said report shall set forth the following:

First. The whole number of children, male and female, in the town between the ages of six and eighteen according to the census taken as provided by section 35.

Second. The whole number of pupils enrolled in the schools of the town during the year.

Third. The average number of pupils belonging to the schools for the year.

Fourth. The average daily attendance of pupils in the schools for the year.

Fifth. The length of time in days that the schools have been maintained.

Sixth. The number of schools in the district and the number of teachers employed.

Seventh. The number of schoolhouses and the valuation of school property.

Eighth. The number of volumes in the school libraries and the number of volumes purchased during the year.

Ninth. The amount of school revenue received by the board and the source from which derived.

Tenth. The amount of expenditures by the town board and the purposes for which expended.

Eleventh. The amount of the indebtedness of the town board, the amount due and the amount remaining on hand at the close of the year.

Twelfth. The subjects taught in the schools and the textbooks used.

Thirteenth. Such other facts and statistics in regard to the schools and the subjects of education as the State Superintendent of Public Instruction shall direct.

§ 41 On or before the first day of November following the passage of this act, the board of school directors in each town shall transmit to the board of supervisors of the county a full statement of the amounts estimated to be necessary for the proper maintenance and management of the schools of the town for the year beginning on the first day of March next succeeding, together with a verified statement of moneys expended and necessary to be expended from the date of organization of the board of directors to the first of March following for which the board of directors has given its obligations, and the said board of supervisors shall levy such amount in the next succeeding tax levy of the town, to be collected in the same manner as other town taxes are collected. The amounts thus collected in each town shall be paid to the treasurer of the county and by him paid to the treasurer of the board of school directors.

§ 42 On or before the first day of November in each year, the board of school directors in each town shall transmit to the board of supervisors of the county, a full statement of the amounts estimated to be necessary for the maintenance of the schools of the town and such other estimates as may be considered necessary by the board of directors for the proper management of the schools of the town for the year beginning March first, next succeeding the annual meeting of the board of supervisors, and the said board of supervisors shall levy such amount in the next tax levy of the town to be collected in the same manner as other taxes are collected. The amounts thus collected in each town shall be paid to the treasurer of the county and by him to the treasurer of the board of school directors. In case the board of supervisors shall fail to levy the tax or any part of the same, according to the estimate of the board of school directors said board of school directors shall report the fact to the State Superintendent of Public Instruction, giving in full the estimate furnished to the said board of supervisors. Whenever such estimate shall be approved by the State Superintendent of Public Instruction by notice to the chairman of the board of school directors, the board shall issue a warrant and tax list to the collector of the town who shall collect the same, and pay over to the treasurer of the county, to be paid to the treasurer of the board of school directors within thirty days from receipt thereof. The collector shall be paid the same rate per cent for collection as is now allowed by law for collection of moneys and have the same powers and be subject to the same liabilities. In all cases the tax levy is to be laid only upon such portions of the town as are not excepted from the provisions of this act.

§ 43 All estimates of the board of school directors to the board of supervisors shall be signed by the chairman and secretary of the board of directors and shall distinctly state in detail the items making up such estimate, which shall include estimates of teachers' wages, repairs, buildings and textbooks, and other items fully making up the sum required.

§ 44 In case of delay in the receipt of moneys collected for the use of the board of school directors, or in case of emergency requiring immediate expenditure of more money than can be made available through regular course of procedure, the board of school directors are hereby authorized to borrow such sums for not exceeding one year, as may be deemed necessary by a vote of the board, at the rate of interest not to exceed five per cent per annum.

§ 45 In all cases where a town charge is provided by this act and not otherwise specified, it shall be understood to mean a charge upon such portion of the town as is not excepted from the operations of this act.

§ 46 All acts or parts of acts which are applicable to school districts as constituted at the passage of this act, and not inconsistent with the provisions of this act, shall apply to the government and management of schools by town boards of school directors and all acts or parts of acts inconsistent or in conflict with this act are hereby repealed.

The first statement since 1897 in regard to the township system, appearing in the annual reports of the Commissioner of Education, appeared in the Annual Report of 1914. From this time until the passage of the bill considerable time and effort were spent to secure the necessary legislation to improve the rural schools. It is evident from the reports that every effort was made to secure the cooperation and suggestive help of those who would be most vitally effected by a change.

In this report of 1914 (pages 96–101) the following statement appeared:

Township System

The present school district system had its origin in the law enacted in 1795. The changes in the condition of the country and the advancement in our civilization have been tremendous since that date. When schools were organized under this law, it was on the plan of associated effort. The inhabitants in settled portions of the State banded together for the purpose of maintaining a school. As the settlement and development of the country extended, new associations were organized and, under the law of 1812, school districts were formed, the entire territory of the State being organized into such districts. The simplicity of the course of study, the number of children to receive instruction and the relatively small expenditure for the maintenance of a school enabled the people of the State in these early days to maintain satisfactory schools in the plan of the school district organization. Such plan does not meet the conditions of 1914.

In this State there are 1400 school districts having an assessed valuation of $20,000 or less. There are 4000 districts having an assessed valuation of $40,000 or less. This means that each of these 4000 districts must depend for its financial support on ten farms with an average value of $4000. In about one-half of these districts the average daily attendance is less than ten. It is not possible to maintain a successful school with so few children and with so little property for its support, and accomplish the results demanded of rural schools in this age. The two most essential elements in the maintenance of a school are a sufficient number of children to grade it properly and a sufficient amount of taxable property to support it without such taxation being burdensome. These two elements of school organization are being recognized throughout the entire country and for several years there has been a movement favorable to the consolidation of weak country school districts so that a greater number of children, a larger amount of

taxable property, and more public funds may be brought to the support of a single school. There has been no movement in recent years looking to the improvement of the educational facilities in the agricultural sections of the State, which is of more importance than the one intended to bring about the consolidation of the weak school districts throughout the State. The law should be amended by providing that when a superintendent consolidates two or more districts the one district shall receive the same amount of State funds that it would receive if consolidated by vote of the districts.

One great injustice in the present plan is the inequality of taxation. An inequality in taxation for school purposes means an inequality in educational opportunity. School districts have been formed without reference in any way to assessed valuations. One district may have an assessed valuation of $148,000 and an adjoining district a valuation of only $16,000. The latter district may have as many children to educate as the former but the inequality of taxation is apparent. Then, too, some of the children residing in the weaker districts may live one mile nearer the school in the other district. Why should not such children attend the school which is most accessible to them? The following information relative to the rate of taxation and the cost per pupil of maintaining schools in several towns located in different parts of the State was taken from the last annual reports of district superintendents:

COUNTY		DISTRICT	TAX RATE	COST PER PUPIL
Albany	13	Berne	.0096	$36 20
"	1	"	.0042	16 36
Allegany	8	Burns	.0074	51 29
"	5	"	.0045	17 85
Cattaraugus	13	Franklinville	.0085	22 20
"	3	"	.0034	15 41
Clinton	10	Saranac	.035	30 83
"	5	"	.010	10 00
Cortland	11	Preble	.0123	67 44
"	8	"	.0054	19 74
Delaware	17	Andes	.02	32 36
"	12	"	.0081	15 51
Dutchess	10	East Fishkill	.007	39 68
"	13	" "	.0023	13 37
Erie	1	Wales	.0075	38 15
"	8	"	.0014	14 47
Franklin	18	Malone	.0053	27 27
"	13	"	.003	6 97
Fulton	1	Northampton	.011	23 28
"	8	"	.0037	13 01

Similar illustrations from other counties of the State could be taken from the official records to show that the same condition of inequality of taxation for school purposes exists in every town of the State.

For twenty-five years I have carefully studied the administration of our rural schools and have had very much to do with their management and, in the light of this experience, the best judgment which I now possess leads to the irresistible conclusion that the great improvements which should be made in our rural schools can not be accomplished until the township is made the administrative unit for the management of these schools. Until

the township unit may be substituted for the school district unit, our great hope is in the consolidation of weak school districts, as authorized by the law of 1913. Within the next few years district superintendents should reduce the number of these districts from 10,500 to less than 5000. When this result is accomplished the rural schools will be able to maintain the curriculum adapted to the present needs of the sections of the State in which such schools are located and to pay salaries which will command the teachers who have the preparation and training to direct properly the work of these schools. When these things are accomplished imagine the five thousand or less rural schools in this State, giving instruction to the boys and girls from every farm and performing the kind of service which such schools should render for a period of ten years, and then imagine what the effect would be upon our agricultural interests and upon the life of the State.

Thousands of dollars are wasted every year under the present system of collecting taxes in country school districts. Very often large sums of taxes remain uncollected; in many cases proper returns are not made; quite frequently taxes do not find their way into the treasury through the negligence of officers or for other reasons. You can appreciate the impossibility of organizing any effective kind of audit over our 10,500 school districts. The task is too stupendous to undertake. If the schools were on the basis of the township organization instead of the district organization, the town collector would collect all funds for school purposes at the same time that he collects all other taxes levied upon town property and this tax would be paid into the treasury of the school board for the town. The whole question of taxation, so far as schools are concerned, would be simplified and the inequality which now exists throughout the several towns of the State would be eliminated.

Unbusinesslike methods prevail under the present system of school administration. A town may have eleven school districts and many have more. In that town are eleven boards of trustees, each of which gives but little attention to school conditions and necessities. Each does what is absolutely necessary in order to organize the school and maintain it, and does but little more. If there could be substituted in such town one board of five or seven members, serving without pay and selected at a special town school meeting where no questions other than school matters are considered, and this one board performed the work which is now performed by eleven separate boards, the result would be the adoption of business methods, an economy of expenditure, and an increased efficiency in the management of the schools in every particular. By the substitution of this administrative unit, the compulsory attendance law could be made more effective, the chief difficulties in connection with medical inspection would be solved, the ability of superintendents to inaugurate plans for the advancement of the schools and the improvement of school property would be greatly increased by an agreement with only one board where an understanding is now required with ten or fifteen boards. An expert in agricultural work could be employed for each town, a practical and valuable system of school libraries could be operated, the transfer of teachers from one school district to another in the same town, when local conditions made such transfer advisable, would be possible, and the adoption of textbooks could be placed

upon an improved and satisfactory basis. Increased authority could safely be given to district superintendents under such a scheme of organization. Whole towns could be united and interested in the great rural problems which now confront the people in the agricultural sections. The schoolhouse would become the meeting place for social, recreational and agricultural purposes and special functions along all these lines would be provided to meet the educational necessities of the community.

There has been widespread opposition to what is generally known as the township system of schools. This is due partially to a misunderstanding on the part of the people in the rural districts as to what that system is. Many of the people believe that the adoption of the township system means that some of the powers and rights of the localities are to be taken from them and centralized in the State. No such change is contemplated under this system. All the functions now exercised by local boards in the several districts of the State would continue to be exercised by local authorities. Under the proposed plan, larger powers would be given to local authorities, but the local authority would be a larger unit. Such authority would be the town instead of a fragment of a town. When the schools of an entire town are under the business administration of a single board and that board is chosen directly by the voters of the town at a meeting called especially for that purpose, it is evident that larger powers and more authority may be placed in the hands of such a responsible body of men. We should enter upon a campaign of education on this question but we should not enter upon an aggressive campaign for the adoption of this system until the organized and intelligent farmers of the State express approval of the plan and are willing to cooperate in such a movement. If the State Grange, the State Agricultural Society, the State Conference on Taxation and the Association of District Superintendents would come to the support of this movement and would jointly cooperate with the Education Department, it is my judgment that we should be willing to undertake the labor which such a plan would involve. I have no hesitancy in saying that, after an experience of twenty-five years in rural school work, the adoption of the township system would prove to be, next to the rural supervision plan recently adopted, one of the greatest uplifting forces in the improvement of our country schools and of rural life generally that has been put into operation since the organization of our public school system.

The following editorial in regard to the rural school problem appeared in the New York Times of November 30, 1914:

The Little Red Schoolhouse

A generation ago, in 1880, the pupils in the schools of the State numbered a little over 1,000,000. Of these, 42 per cent were in the cities and 58 per cent were in the country. Last year the school population had increased to over one million and a half, of whom 67 per cent were in the cities, and less than 33 per cent were in the country. Though the proportion in the country was somewhat larger relatively to the total, the actual school resources were, and are, in the country, shamefully inferior.

The above facts, and many others equally significant, are brought out in the report on elementary education made by Thomas E. Finegan, Assistant

Commissioner. Something has been done in recent years to better existing conditions, and it is in the right direction, but it is really but a beginning and not much of a beginning. The most promising measure is the consolidation of groups of poor schools, badly housed, badly taught, backward in the amount and kind of schooling, into single schools, better equipped, organized, and taught. Another good measure — radically good in principle and capable of fertile extension — is the introduction of practical training in farming. So far this has taken the form of competition among pupils in actual production of specified products on home land. In Ulster county one experiment of this sort has been, on a small scale, strikingly successful, and it points to rich possibilities for the gradual adoption of a comprehensive system. The essential virtue of the plan is that it provides for instruction in the science and art of farming, and the practical application of that instruction in a way which deeply interests the pupils in farm life while fitting them for its profitable pursuit.

One very serious difficulty in the rural schools is the system of district organization, which it is proposed to replace by township organization, at the same time replacing supervision through local school commissioners by competent superintendents. The former plan is terribly wasteful not merely in money, but even more and worse in the matter of instruction, while the grossest inequalities are found in expenditure and in utility. By making the township the unit of organization the expenditure can be fairly equalized and far better and more varied schooling can be provided at the same cost. Better still, at a more liberal cost the benefits of schooling can be improved and multiplied in a ratio far exceeding the increase in cost. There are now in this State 10,500 school districts. The cost of schooling per pupil ranges all the way from $6.97 in district 13, in Malone, Franklin county, to $67.44 in district 8, in Preble, Cortland county. "A town may have 11 school districts, and may have more. In that town are 11 boards of trustees, each of which gives but little attention to school conditions and necessities." Commissioner Finegan says:

> If there could be substituted in such town one board of five or seven members, serving without pay and selected at a special town school meeting where no questions other than school matters are considered, and this one board performed the work which is now performed by eleven separate boards, the result would be the adoption of business methods, an economy of expenditure, and an increased efficiency in the management of the schools in every particular. By the substitution of this administrative unit, the compulsory attendance law could be made more effective, the chief difficulties in connection with medical inspection would be solved, the ability of Superintendents to inaugurate plans for the advancement of the schools and the improvement of school property would be greatly increased by an agreement with only one board where an understanding is now required with ten or fifteen boards. An expert in agricultural work could be employed for each town, a practical and valuable system of school libraries could be operated. . . . Whole towns could be united and interested in the great rural problems which now confront the people in the agricultural sections.

Here is a work of the utmost importance for the State. A generation ago one-half only of the people of New York lived in cities; now 8,000,000 out of our 10,000,000 live away from the country. A very large part of the migration from the country to the town is due to the wretched condition of the rural schools. Not only are our farm lands neglected, badly tilled,

exhausted in some districts, but the culture of human beings, the raising of citizens, preparation for the national life, the most vital process of modern civilization, is stupidly and wastefully conducted. The Department of Education is working earnestly to remedy this evil. It should receive cordial support.

The annual report of the Commissioner of Education in 1915 contains the following statement and a proposed law:

Township Bill

In order that the township bill may have proper consideration throughout the State, it will be introduced into the Legislature. It provides in substance for the reorganization of rural schools to be administered on the basis of the town instead of on the basis of the school district. It is not intended to press this bill for legislative action until it has been thoroughly discussed throughout the State and until sentiment in the agricultural regions is crystalized and in favor of a reorganization of the rural schools. The bill submitted herewith is therefore presented as a tentative measure. It is subject to modification after it has been carefully studied by those interested in the rural school problem. Every individual and organization interested in rural life questions is requested to study the problems involved in the administration of our rural schools, to examine this tentative bill with care, to suggest how it may be improved, and to offer any assistance which may be rendered in the solution of this problem. The bill will be modified to meet any suggestions which will improve it and which will provide a better plan for administering the rural schools of the State. The proposed bill is as follows:

AN ACT[1]

To amend the Education Law, by creating town boards of education and providing for the support and maintenance of schools in towns.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter 21 of the Laws of 1909, entitled "An act relating to education, constituting chapter 16 of the Consolidated Laws," as amended by chapter 140 of the Laws of 1910, is hereby amended by inserting therein a new article, to be known as article 11-a, and to read as follows:

ARTICLE XI-A

TOWN BOARDS OF EDUCATION

Sec. 330 Town board of education
331 Qualification of members of board of education
332 Appointment of officers by board
333 Bond of treasurer
334 Vacancies in school offices
335 Board to constitute a body corporate
336 Meetings of board
337 Duties of clerk
338 Duties of treasurer
339 Powers of board of education

[1] This bill in substance was introduced in the assembly of 1914 and again in 1915 by Hon. Morrell E. Tallett of Madison county, chairman of the committee on public education.

Sec. 340 Schools to be free to children of town
341 Transfer of pupils
342 Schoolhouse sites
343 Erection, repair and improvement of school buildings
344 Annual school budget
345 Borrowing money in anticipation of collection of taxes
346 Tax on property in districts in two or more towns
347 Submission of certain questions to a vote of the town
348 Issue and sale of school bonds
349 State funds to be used for schools of town
350 Certain union free school districts not subject to provisions of article
351 School district officers abolished; terms continued to collect funds, pay claims, etc,
352 Outstanding bonds; existing school property
353 First school election
354 Time and place of annual meeting
355 Notice of annual school meeting
356 Special school meeting in towns
357 Qualifications of voters at school meetings
358 Preparation of list of qualified electors
359 Inspectors of election
360 Nomination and ballots
361 Conduct of school meetings; challenges
362 Canvass of votes; declaration of result
363 Successful candidates to be notified of election
364 Appeals to the Commissioner of Education

Sec. 330 **Town board of education.** 1 A town board of education in each town of the State, having jurisdiction over all the schools in the town as hereinafter provided, except in union free school districts having a population of fifteen hundred or more, is hereby established to begin on the first day of August 1917. Such board shall consist of seven members. The term of office of each member shall be three years except that, of the members first elected hereunder, two shall hold office until August 1, 1918, three until August 1, 1919, and two until August 1, 1920. The terms of office of such members shall begin on the first day of August following their election.

2 Where there are two or more union free school districts having a population of less than fifteen hundred, situated wholly or partly in a town it shall be the duty of the district superintendent to execute an order or orders altering the boundaries of such union free school districts so that they shall include the remainder of the territory in such town. The district superintendent in so altering the boundaries of such district shall divide the territory in the town in such a way as to conveniently provide for the education of the children of the town and to equitably apportion the apportionment of school moneys. The said districts as so altered shall be subject to the provisions of this article and the boards of education of such districts shall be elected in the same manner and shall possess the same power and exercise the same duties as boards of education in towns as herein provided.

3 In a town in which there is, wholly or in part, a union free school district having a population of fifteen hundred or more, the principal schoolhouse of which is situated in such town, such district may by resolution, duly submitted and adopted as provided by law at a district meeting, determine to become subject to the provisions of this article. The board of education shall, upon the petition signed by not less than fifteen per cent of the qualified electors of such district, give notice of the submission of such resolution to an annual or special meeting, in the manner provided by law. If such resolution be adopted at such meeting, the board of education of the town in which such district is wholly or partly situated, shall, upon petition signed by fifteen per cent of the qualified electors of such town, residing outside of such district, submit a resolution to an annual or special



HON. MORRELL E. TALLETT
Chairman of the Assembly committee on public education

meeting of such town as provided in this article, for the purpose of determining whether such union free school district shall become subject to the provisions of this article. If such resolution be adopted by such town, the schools of such district shall become subject to the jurisdiction of the board of education of such town and the provisions of this article shall apply to such district and the schools thereof, notwithstanding the exception contained in subdivision one of this section, and thereupon the terms of office of the officers of such district shall terminate.

Sec. 331 **Qualifications of members of board of education.** A member of a board of education must be a qualified elector at the school meetings of the town for which he is chosen. A district superintendent of schools, a school director or a supervisor shall not be eligible to the office of member of a board of education. Not more than one member of a family shall be a member of the same board of education in a town. A person who is removed from his office as a member of a board of education shall be ineligible to appointment or election to any school office in the town for a period of five years from the date of such removal.

Sec. 332 **Appointment of officers by board.** The board of education of each town shall elect one of its members chairman who shall serve until the next annual meeting of the board, and shall also appoint a clerk of the board and a town school treasurer to serve during the pleasure of such board. Any person who is qualified to vote at a school meeting in the town may be appointed as clerk or treasurer. A member of the board is ineligible to hold office of clerk or treasurer. A teacher employed in any of the public schools of the town shall not be appointed as clerk or treasurer. The board shall determine the duties and fix the compensation of such clerk and treasurer.

Sec. 333 **Bond of treasurer.** The treasurer, within ten days after the receipt of notice in writing of his appointment, duly served upon him, and before entering upon the duties of his office, shall execute and deliver to the board of education a bond, with such sufficient penalty and sureties as the board may desire, conditioned for the faithful discharge of the duties of his office.

Sec. 334 **Vacancies in school offices.** 1 A school office becomes vacant by death, resignation, refusal to serve, incapacity, removal from the town or from office.

2 A member of a board of education who publicly declares that he will not accept or serve in the office of member of the board of education, or refuses or neglects to attend three successive meetings of the board of which he is duly notified, without rendering a good and valid reason therefor to the board of education, vacates his office by refusal to serve.

3 A member of a board of education vacates his office by the acceptance of either the office of district superintendent of schools or of supervisor.

4 A treasurer vacates his office by failure to execute a bond to the board of education as herein required.

5 A vacancy in the office of member of a board of education may be filled by the board. A person appointed to fill such vacancy shall hold office until the next annual school meeting of the town, when such vacancy shall be filled by election for the balance of the unexpired term.

6 When a vacancy has existed in the office of a member of a board of education for thirty days, the district superintendent of schools shall appoint a qualified elector of the town to fill such vacancy and the person so appointed shall hold office until the next annual school meeting of the town, when the vacancy shall be filled for the balance of the unexpired term.

Sec. 335 **Board to constitute a body corporate.** The board of education of each town shall be a corporation. All property which is now vested in, or shall be hereafter transferred to, the board of education of a town for the use of schools therein shall be held by such board as a corporation.

Sec. 336 **Meetings of board.** The annual meeting of a board of education of a town shall be held on the first Tuesday in August of each year. A regular meeting of the board shall be held at least once in each quarter.

The board may adopt by-laws prescribing the time and place where regular meetings shall be held, and regulate the conduct of such meetings. Such board shall also prescribe a method of calling special meetings. The meetings of the board shall be open to the public but the board may hold executive sessions at which business may be transacted which should not, in its judgment, be transacted in an open session, at which sessions only members of the board or persons invited shall be present.

Sec. 337 **Duties of clerk.** The clerk of the board of education of each town shall have the powers and perform the duties of the clerk of a school district as provided in this chapter. In addition to such powers and duties, such clerk shall

1 Act as clerk at all meetings of the board and record the proceedings of such meetings, and the orders and resolutions adopted thereat, in proper books.

2 Draw and sign warrants upon the treasurer for all moneys to be disbursed by the town for school purposes and present them to the chairman to be countersigned by that officer. Each warrant shall specify the object for which, and the fund from which, it is drawn and the name of the individual or corporation to whom the amount thereof is payable.

3 When directed by the board of education, prepare all reports required by law and forward the same to the proper officers.

4 Perform such other duties as are or shall be required by law or by the board of education.

Sec. 338 **Duties of treasurer.** The treasurer shall have the powers and perform the duties of a district treasurer as provided in this chapter, and in addition thereto shall

1 Be the custodian of all school moneys of the town and be responsible for the safekeeping and accurate account thereof.

2 Pay all orders or warrants lawfully drawn upon him out of the moneys in his hands belonging to the funds upon which such orders or warrants are drawn.

3 Keep accurate accounts of all moneys received and disbursed by him, the sources from which they are received and the persons to whom, and the objects for which, they are disbursed.

4 Prepare and submit as required by law annual reports of receipts and disbursements, and render at such times as may be required by law or directed by the board of education, a report or statement relative to the school funds of the town.

Sec. 339 **Powers of board of education.** The board of education of each town shall, in respect to the public schools and school officers of the town,

1 Exercise the powers and perform the duties conferred or imposed by law upon boards of education or trustees of school districts, so far as they may be applicable to the schools or other educational affairs of the town and not inconsistent with the provisions of this article. Any power, duty, liability or obligation which is conferred or imposed by this chapter, or any other statute, upon the board of education of a union free school district or the trustees of a school district, shall be exercised or performed by the board of education of a town, and such board shall be subject to such liability or obligation, in respect to the schools in the town, in the same manner and to the same extent as in the case of boards of education in union free school districts or trustees of school districts.

2 Determine in what school districts of the town school shall be maintained and the number of teachers to be employed therein, and to contract with principals and teachers for the maintenance and operation of such schools pursuant to the provisions of the Education Law; employ or appoint medical inspectors, nurses, attendance officers, janitors and other employees required for the proper and efficient management of the schools and other educational affairs under their direction and control.

3 Determine in what schools the children of school age residing in the town shall attend and when necessary, under its regulations, to furnish transportation for such children.

4 Have the care, custody, control and safekeeping of all school property or other property of the town used for educational, social or recreational work and not specifically placed by law under the control of some other body or officer, and prescribe rules and regulations for the preservation of such property.

5 Purchase and furnish such apparatus, maps, globes, books, reproductions of standard works of art, furniture and other equipment and supplies as may be necessary for the proper and efficient management of the schools.

6 Establish and maintain elementary schools, high schools, vocational, industrial and agricultural schools, night schools, or such other schools and classes as shall be deemed necessary to meet the needs and demands of the town.

7 Establish and maintain school libraries which may be open to the public as provided by law.

8 Authorize general courses of study which shall be followed in the schools.

9 Contract with boards of education of the towns, union free school districts and cities for the instruction of pupils of the town, and when any such contract is made the public money or state tuition apportioned for such instruction shall be paid to such town.

Sec. 340 **Schools to be free to children of town.** Each school maintained in a town under the supervision and control of a town board of education, and each department of such school and each course of study maintained therein, shall be free to the children of school age residing in such town.

Sec. 341 **Transfer of pupils.** When in the judgment of the board of education of a town any pupil residing therein can be more conveniently accommodated at a school in an adjoining town such board of education may provide for the transfer of such pupil to the school in such adjoining town. The board of education making such transfer shall send notice thereof to the board of education of the town to which such pupil is transferred. Whenever pupils have been transferred as herein provided, the board of education of the town to which the transfer is made shall submit, through its chairman and clerk, to the board of education of the town where the pupils reside a verified statement of the amount due for the tuition of such pupils. The board of education of the town where such pupils reside shall direct the payment of such amount by the school treasurer of the town out of the school funds of the town. The amount due for such tuition shall be determined by dividing the total current expenses of the schools of the town in which such transferred pupils attend by the average number of pupils attending such schools as the same shall be shown by the records for the last preceding school year, or may be determined by agreement between the boards of education of such towns before the transfer is made.

Sec. 342 **Schoolhouse sites.** The board of education of a town, whenever in its judgment it is necessary for the interests of the schools of the town, may designate a new site for the schoolhouse, or enlarge the site of an existing schoolhouse. Whenever a new site is designated, or an existing site is enlarged, the board shall pass a resolution stating the necessity therefor, describing by metes and bounds the land to be acquired for either of such purposes, and estimating the amount of funds necessary therefor. Such resolution must be adopted by at least a majority of the members of the board of education. When such resolution is adopted the land described therein may be acquired by the board of education in the manner provided by law for the acquisition of real property for school purposes.

Sec. 343 **Erection, repair and improvement of school buildings.** The board of education of a town shall provide for the repair of school buildings in the town, or other buildings under its control and management, and shall expend therefor an amount not exceeding the amount included in the annual school tax budget. The board may also remodel, enlarge or improve such school buildings or other buildings under its control and

management, and may construct new buildings, whenever required, for the proper accommodation of the school children of the town. The board of education shall not expend in any one year for the remodeling, improvement or enlargement of an existing school building, an amount in excess of five thousand dollars ($5000) without a vote of the school meeting of the town, except as hereinafter provided.

Sec 344 **Annual school budget.** 1 On or before the first day of July in each year the board of education shall prepare in duplicate an itemized tax budget containing the amounts required to be raised by tax for school purposes in the town for the ensuing school year. Such tax budget shall contain a statement of the probable amount to be received by the town in the next apportionment of school funds from the State and the estimated amount to be received from all other sources, and shall specify the several amounts to be raised for the following purposes:

a The salaries and compensation of principals, teachers, medical inspectors, attendance officers, janitors and other employees appointed or employed by said board of education.

b All necessary incidental and contingent expenses of the schools of the town, including transportation, the purchase of fuel and light, supplies, textbooks, school apparatus, furniture and other articles and services necessary for the proper maintenance, operation and support of the schools of the town.

c The ordinary repairs of school buildings and other buildings under its control and management.

d The remodeling, improvement or enlargement of existing buildings, and the construction of new buildings and the furnishing and equipment thereot.

e The amount required to be raised for the payment of the interest and principal of bonds and other indebtedness lawfully incurred for school purposes and which are a charge against the town.

f The amount which may be required for the payment of any other claim against the town arising from the support and maintenance of the schools of the town.

g The amount voted at the annual or a special school meeting in the town on a proposition or question lawfully submitted at such meeting.

h The amount determined upon as the proportionate share of the cost of maintaining a school in a district partly in two or more towns, required to be paid by said board.

2 The clerk shall cause such budget to be published at length once in each week for the four weeks next preceding the first day of August, in two newspapers if there shall be two, or in one newspaper if there shall be but one, published in such town, or in a newspaper published outside of such town but having a general circulation therein. A written or printed copy of such budget shall be posted in at least five of the most public places in the town at least twenty days before the first day of August.

3 Such tax budget shall be signed in duplicate by a majority of the members of the board of education of the town. One of such duplicate tax budgets shall be filed in the office of the clerk of the board of education and one shall be delivered to the supervisor of the town.

4 The board of education of a town may, in the manner herein provided, prepare a supplemental budget to raise money for any lawful purpose.

a When authorized by a vote of an annual or special school meeting in the town.

b When the amounts stated in the annual tax budget for the purposes specified are insufficient therefor and such amounts may be raised by tax without a vote of a school meeting in the town.

Such supplemental budget shall not authorize the levy of a tax for the purposes therein specified, or be effectual for any purpose unless there shall be indorsed thereon the certificate of the district superintendent of the supervisory district in which such town is situated, to the effect that the purposes for which the amount therein specified is to be raised are lawful.

5 The supervisor of the town shall cause such budget and supplemental budget, if any, to be presented to the board of supervisors at its annual

meeting and the amount specified therein shall be levied against the taxable property of the town as provided by the tax law. The board of supervisors shall provide for the collection of the tax so levied at the same time and in the same manner as other town taxes are collected and the warrant of the collector shall direct the payment of the tax so collected to the school treasurer of the town.

6 The Commissioner of Education may prescribe the form of such budgets. He may adopt regulations not inconsistent with law, providing for the examination, review, correction and the modification of such budgets and the instruction and assistance of school authorities in the performance of duties in respect thereto.

7 Each district superintendent shall, during the month of August in each year, examine the tax budgets on file in the office of each clerk of the board of education of each town in his supervisory district, and shall advise with and aid boards of education in the preparation and correction of such budgets, and perform such other duties in respect thereto as may be prescribed by the Commissioner of Education.

Sec. 345 **Borrowing money in anticipation of collection of taxes.** The board of education of a town may borrow money in anticipation of the levy and collection of a tax, for any of the purposes specified in a budget or supplemental budget filed with the clerk of the board and presented to the supervisor of the town as herein provided. Certificates of indebtedness may be issued by such board of education which shall be signed by the president of the board and countersigned by the treasurer thereof. Such certificate shall not be issued for more than one year from the date thereof, and shall bear interest at a rate not exceeding six per centum per annum. The money borrowed shall be placed in the custody of the treasurer and shall be paid out by him on the order of the board of education in the same manner as money collected by taxes levied against the taxable property of the town.

Sec. 346 **Tax on property in districts in two or more towns.** If a district is situated partly in two or more towns, the taxable property in that portion of such district lying in a town other than that in which the principal schoolhouse is situated, shall be assessed for school purposes at the same rate as the taxable property of the town in which such principal schoolhouse is located. The valuation of the real property in the portions of such district lying in two or more towns as appearing upon the several assessment rolls of such towns may be equalized by the supervisors of such towns upon the request of the boards of education of such towns, or of three or more taxpayers residing in the portion of such district, in either of such towns, and the provisions of section 414 of the Education Law shall apply to such equalization. The board of education of the town in which such principal schoolhouse is located shall certify, in writing, to the boards of education of the other towns in which portions of such district are situated the proportionate amounts of the tax to be assessed, levied and collected in such portions of such district and such amounts shall be included in the school tax budgets of such towns. The board of supervisors of the county in which such towns are located shall cause the amounts so certified to be levied against the taxable property in the portions of such district situated in such towns, at the same rate as the rate of tax for the support of schools in the town in which the principal schoolhouse in such district is located. The amount of such tax when collected shall be paid to the school treasurer of the town in which such principal schoolhouse is located. The taxable property in the portions of such district located in the towns other than the town in which such principal schoolhouse is located, shall not be assessed for school purposes in such towns.

Sec. 347 **Submission of certain questions to a vote of the town.** 1 Whenever the board of education of a town shall deem it necessary to expend an amount exceeding the sum of five thousand dollars for the repair, remodeling, improvement or enlargement of existing school buildings or the construction of a new school building or the purchase of land for a

new site or for an addition to an existing site it shall submit a proposition therefor to a vote of the qualified school electors of the town at either an annual school meeting of the town or a special school meeting called for such purpose.

2 If a school building in the town shall have been condemned by the district superintendent as wholly unfit for use and not worth repairing and the amount required to be raised by tax therefor shall exceed the sum of five thousand dollars, the board of education shall submit a proposition for the construction of such new building to the qualified school electors of the town as above provided. If the amount to be raised for the erection of a new building in place of a building which has been condemned is less than five thousand dollars, the amount thereof shall be included in the annual school tax budget of the town. Except as herein provided the provisions of this chapter relative to the condemnation of school buildings shall apply to the condemnation of school buildings in towns.

3 The board of education of a town may in its discretion submit a proposition to the qualified electors of the town at an annual or special school meeting of the town for the voting of a tax in an amount not less than one thousand dollars for the erection of a new building, the repair, remodeling, improvement or enlargement of an existing building, the purchase of a new site or of an addition to an existing site.

4 When the electors at a school meeting in a town adopt a proposition for any of the purposes specified in this section they may authorize and direct the levy of a tax to meet the expense incurred thereby either in one levy or by instalments.

5 The provisions of section 467 of this chapter as amended relative to the notice of the meeting and the levy of a tax by instalments shall apply, except as inconsistent herewith, to the submission of the propositions herein authorized and the levy and collection of taxes for the purposes specified.

Sec. 348 **Issue and sale of school bonds.** Whenever a tax shall have been voted to be collected in instalments for any of the purposes specified in the preceding section, the board of education of the town may borrow so much of the sum voted as may be necessary at a rate not exceeding six per centum. The board may issue bonds or other evidences of indebtedness for such purposes which shall not be sold below par. The interest and principal of such bonds or other evidences of indebtedness shall be a charge upon the town and shall be paid when due. Such bonds or other evidences of indebtedness shall be sold by the board of education in the manner provided by section 480 of this chapter.

Sec. 349 **State funds to be used for schools of town.** Funds hereafter apportioned by the State under the provisions of this chapter to school districts under the supervision and control of a town board of education shall be apportioned on the basis provided in this chapter, but the funds so apportioned to the several school districts of a town shall be paid to the town school treasurer. Funds apportioned for teachers' salaries shall be paid on the order of the board of education of the town for the payment of the salaries of teachers employed in such town and funds apportioned for school libraries, apparatus, maps or works of art, shall be paid respectively in like manner for school libraries, apparatus, maps or works of art, in such town.

Sec. 350 **Certain union free school districts not subject to provisions of article.** This article shall not apply to union free school districts having a population of five thousand or more and employing a superintendent of schools. A school tax in a town in which the whole or any portion of such a district is situated shall be levied only against the taxable property in the town outside of the boundaries of such union free school district. The inhabitants of such district shall not be permitted to vote for candidates for members of the town board of education or upon any proposition or question submitted at an annual or regular school meeting in the town. The provisions of the Education Law relative to union free school districts and the affairs thereof shall apply to union free school districts

having a population of five thousand or more and employing a superintendent of schools.

Sec. 351 **School district officers abolished; terms continued to collect funds, pay claims, etc.**

1 All trustees, members of boards of education and other school officers in office when this act takes effect shall continue in office until the first day of August 1915. Upon such day the offices of trustees, members of boards of education, district clerks, school district collectors, treasurers and other school district officers shall be and are hereby abolished and the terms of such officers shall cease except as herein provided.

2 The trustees, boards of education and other officers of each district, enumerated in subdivision 1 of this section, are hereby continued in office with all the powers and duties conferred on such officers by the Education Law or other statutes, including the power to levy, assess and collect taxes for the purpose of closing up the business and financial affairs of such district and of satisfying its obligations, adjusting its claims, collecting funds due it and paying its just debts. After liquidating all outstanding obligations and settling or adjusting all claims against such district, and closing up all its financial affairs as a district, such officers shall apportion any funds remaining in the treasury, except moneys received from the State, among the taxpayers of the district. Such apportionment shall be based upon the relation of the assessed valuation of such taxpayers to the aggregate assessed valuation of the district. The portion of such funds which consists of moneys received from the State shall be paid into the town school treasury.

Sec. 352 **First school election.** The first school election to elect a town board of education shall be held in each town of the State on the second Tuesday in June 1915. The polls of such election shall be open from nine o'clock in the morning until seven o'clock in the evening. The election shall be held in a schoolhouse in the town to be designated by the district superintendent of schools. Such district superintendent shall designate a schoolhouse which shall be the most accessible for the greatest number of residents of the town and which shall also afford adequate facilities for such election. The district superintendent of schools shall appoint three qualified school voters of the town to act as inspectors of such election. Such inspectors shall elect one of their number poll clerk. The provisions of this act relating to and governing annual school elections so far as may be practicable and not inconsistent with this section shall apply to and govern such first election. The inspectors shall canvass the votes cast and the persons receiving the greatest number of votes shall be elected. The district superintendent shall give notice of such election as required for an annual election. The returns of such election, all ballots, poll lists and other records of the election shall be filed by the inspectors with the district superintendent of schools. Such superintendent shall thereupon notify each person elected as a member of the board of education of such election. He shall also call a meeting of the board of education of each town in his supervisory district, elected at such election, on the first day of August 1915, at eleven o'clock in the forenoon at the principal schoolhouse of the town for the purpose of organization and the transaction of any other business which may properly come before such board. After a clerk of such board is chosen, the district superintendent shall deposit with such clerk the election returns, poll lists, ballots and other records of election delivered to him by the inspectors of the first town school election.

Sec. 353 **Time and place of annual meeting.**

1 The annual school meeting in each town shall be held on the first Tuesday in May in each year, at which members of the board of education shall be elected and such other business as may legally come before such meeting shall be transacted. Such meeting shall be held at the schoolhouse in the town which is most conveniently accessible to a majority of the qualified electors of such town. The board of education shall designate the schoolhouse at which such meeting shall be held.

2 The board of education may divide the town into school election districts, whenever it deems it necessary for the convenience of the qualified

electors, because of the territorial extent of the town or the number of such electors. If a town is divided into school election districts, the board shall designate the schoolhouse in each district where the annual meeting shall be held.

3 The polls for the election of members of the board of education, at such meeting, shall be open from nine o'clock in the morning to seven o'clock in the afternoon.

Sec. 354 **Notice of annual school meeting.** The clerk of each board of education shall given notice of the time when and the places where the annual school meeting in the town is to be held, by publishing such notice once in each week for the four weeks next preceding such meeting, in two newspapers, if there shall be two, or in one newspaper, if there shall be but one, published or circulated in such town. If no newspaper shall be published or circulated therein, such notice shall be posted on the door of each schoolhouse in the town and in at least ten other public places in said town, at least twenty days before the time of such meeting.

Sec. 355 **Special school meetings in towns.** The board of education of each town shall have power to call a special meeting of the qualified electors of the town, whenever it deems necessary and proper, and whenever required by law, in the manner prescribed for the giving of a notice of the annual meeting. Such special meeting shall be held at the schoolhouse or schoolhouses at which the annual school meeting of the town is required to be held.

Sec. 356 **Qualifications of voters at school meetings.** 1 To be eligible to vote at annual or special town school meetings, a person must possess the qualifications prescribed in section 203 of this chapter, except as provided in the following subdivision:

2 In a school district located in two or more towns, those persons possessing the qualifications required under subdivision 1 of this section shall be entitled to vote at annual or special town school meetings in the town in which the principal schoolhouse of the district in which they reside is located, irrespective of the town in which they reside. A person entitled to vote under this subdivision, at an annual or special town school meeting in a town other than the town in which he resides, shall not be entitled to vote at such meetings in the town in which he resides.

Sec. 357 **Preparation of list of qualified electors.** 1 The clerk of the board of education in each town shall, on or before the first day of April in each year, prepare a list of the persons qualified to vote at an annual or special school meeting held in the town. If the town is divided into school election districts, a separate list shall be prepared, as herein provided, containing the names of the qualified electors, residing in each district. The names of such list shall be arranged alphabetically, according to the surnames of such electors, and shall contain a statement as to the place of residence of each elector.

2 Such list shall be placed on file in the office of the clerk of the board of education or at some other place, to be designated by the board, where it may be examined by any person interested therein, from four to eight o'clock in the evening of each Friday and Saturday of the four weeks immediately preceding the annual school meeting. The clerk of the board of education or some person to be designated by the board, shall attend at such office or place, at such times, and permit public inspection of such list. A person whose name is not upon such list, who is or will be a qualified voter at the annual meeting, may submit to the clerk of the board evidence showing such fact, and the clerk shall correct such list, by inserting his name therein. If the name and residence of a qualified elector are incorrectly stated upon such list, the clerk, upon satisfactory evidence being presented to him, may correct such errors.

3 A qualified voter at the annual school meeting of the town may, upon the examination of such list, file with the clerk of the board a written challenge of the qualifications as an elector of any person whose name appears upon such list. The board of education of the town shall meet on the Monday preceding the annual school meeting and may, upon satisfactory

evidence being presented to it, correct the errors in such list of qualified electors and add the names of persons, ascertained by it to be qualified electors at such annual meeting. The board shall also indicate upon the list of qualified electors the persons whose qualifications as electors have been challenged.

4 If the annual school meeting is held in election districts, a separate list for each district, revised and corrected as above provided, shall be delivered by the clerk of the board of education to the inspectors appointed, as hereinafter provided, to conduct such school meeting in each of such districts.

Sec. 358 **Inspectors of election.** The board of education shall designate from its members three inspectors of election for each election district into which such town has been divided. If the town is divided into more than two election districts, the inspectors required in addition to the members of such board shall be chosen from the qualified voters of the district for which they are appointed. The clerk of the board of education shall give written notice of appointment to the persons so appointed. If a person, appointed as inspector of election, refuses to accept such appointment the board of education may appoint a qualified elector of the district to fill such vacancy. Such board of inspectors shall before opening the polls in the election district for which they are appointed, organize by electing one of their number as chairman and one as poll clerk. Each inspector shall receive for his services a compensation of three dollars to be paid out of the school funds of the town and in the same manner as other expenses are paid.

Sec. 359 **Nominations and ballots.** 1 Candidates for members of the board of education in a town shall be nominated by petition. Such petition shall be directed to the clerk of the board of education of the town and shall be signed by at least twenty-five qualified electors thereof. It shall state the names and residences of the candidates and whether such candidates are nominated for full terms or for the unexpired portion of such terms. Each petition shall be filed with the clerk of the board of education on or before the tenth day preceding the day of the annual school meeting.

2 The board of education shall cause to be printed official ballots, containing the names of all candidates nominated as above provided. Such ballots shall separately state whether the persons named thereon are candidates for full terms or for portions of terms. The names of the candidates shall be arranged alphabetically according to their surnames, in columns under titles or designations, showing whether they are to be elected for full terms or portions of terms. Blank spaces shall be provided so that persons may vote for candidates who have not been nominated for the offices to be filled at such election. Such ballots shall have printed thereon instructions as to the marking of the ballots and the number of candidates for the several offices for which an elector is permitted to vote.

3 Whenever a question is required to be submitted to an annual or special school meeting, the ballots therefor shall conform as nearly as may be to the ballots required to be used, under the election law, for the submission of questions or propositions, at a general election.

4 The number of ballots to be used at an annual or special school meeting shall at least equal the number of qualified electors in the town, as appears from the list of qualified electors thereof. The clerk of the board shall cause to be delivered to the inspectors in each of such election districts, on the day of the meeting, a sufficient supply of such ballots for the use of the qualified electors thereof. Such ballots shall be printed at the expense of the town and the cost thereof shall be paid out of school funds, in the same manner as other school expenses. An election of a member of a board of education shall not be declared invalid or illegal because of the use of ballots which do not conform to the requirements of this section or to the provisions of the election law, provided the intent of the elector may be ascertained from the use of such irregular or defective ballot and such use was not fraudulent and did not substantially affect the result of the election.

Sec. 360 **Conduct of school meetings; challenges.** 1 All elections, held as provided herein, shall be conducted, so far as may be, in accordance with the provisions of the election law relative to general elections, except as otherwise provided herein. Suitable ballot boxes shall be provided by the board of education, to be used at such school meetings. Such ballot boxes shall conform as nearly as may be to the provisions of the election law relative to ballot boxes at general elections. All persons, whose names appear upon the list of qualified electors, as residing in the town or election districts, shall be permitted to vote and shall be given ballots for such purpose. Persons whose names do not appear upon such list may be permitted to vote upon satisfactory evidence being presented showing that they are qualified electors of the town or district and upon making the declaration hereinafter prescribed. The ballots when presented to the inspectors, shall be folded so as to conceal the names of candidates for whom or the proposition or question for which the elector has voted. All electors entitled to vote, who are in the places where the election is held at or before the time of closing the polls, shall be allowed to vote. The poll clerk shall keep a poll list, containing the names of the qualified electors who vote at such election for the candidates or propositions or questions voted for thereat.

2 Any qualified elector may challenge the right of a person to vote, at the time when he requests a ballot. All persons, named upon the list of electors as having been challenged prior to the day of the meeting, shall also be challenged before ballots are given to them. The chairman of the board of inspectors shall require the person so challenged, or a person whose name does not appear upon the list of qualified electors, and who requests the privilege of voting, to make the following declaration: "I do declare and affirm that I have been for the thirty days last past an actual resident of this town and that I am qualified to vote at this meeting." If such person makes such declaration, he shall be permitted to vote at the meeting but if he shall refuse to make such declaration he shall not be permitted to vote for candidates or upon any question or proposition at such meeting.

3 A person who wilfully makes a false declaration as to his right to vote at such meeting, is guilty of a misdemeanor. A person who is not qualified to vote at such meeting but who shall vote thereat, shall be subjected to a penalty of fifty dollars which may be recovered in a suit brought therefor by the board of education for the benefit of the schools of the town.

Sec. 361 **Canvass of votes; declaration of result.** 1 Immediately upon the close of the polls, the board of inspectors shall count the ballots found in the ballot boxes, without unfolding them, except so far as is necessary to ascertain that each ballot is single. They shall compare the number of ballots found in the ballot boxes with the number of persons recorded on the poll list as having voted for the candidates or the questions or propositions submitted at such meeting. If the number of ballots found in the ballot boxes shall exceed the number of names so recorded on such list, such ballots shall be replaced, without being unfolded, in the boxes from which they were taken and shall be thoroughly mingled in such boxes and one of the members of the board of inspectors designated by such board shall publicly draw out as many ballots as shall be equal to the number of excess ballots. The ballots so drawn out shall be inclosed, without unfolding, in an envelop which shall be sealed and indorsed with a statement of the number of such excess ballots withdrawn from the box and shall be signed by the inspector who withdrew such ballots. Such envelop shall be delivered to the clerk of the board of education and shall be preserved by him for a period of at least one year.

2 The ballots shall be counted or canvassed by the inspectors in the manner provided for the canvassing of ballots at a general election, except as otherwise provided herein. The votes cast for each candidate and for each question or proposition shall be tallied and counted by the inspectors and a statement shall be made, containing the names of each candidate receiving

votes at such meeting and the number of votes cast for each candidate and also the number of votes cast for and against each question or proposition submitted at such meeting. Such statement shall also give the number of ballots which are declared void and describe the defects therein and shall also specify the number of wholly blank ballots cast. Such statement shall be signed by the inspectors. A ballot shall not be declared void unless the defects are such as clearly to indicate that the ballot was marked for identification or that the intent of the elector in voting such ballot can not be ascertained therefrom. The ballots which are declared void and not counted shall be inclosed in an envelop, which shall be sealed and indorsed as containing void ballots and shall be signed by the inspectors. Such envelop shall be filed with the clerk of the board of education and preserved by him for a period of at least one year. After the ballots are counted and the statements have been made as required herein, such ballots shall be replaced in the ballot boxes. Each box shall be securely locked and sealed and deposited with the clerk of the board of education. The unused ballots shall be placed in a sealed package and be returned to the clerk of the board of education, at the time when such ballot boxes are delivered to him.

3 The inspectors shall deliver the statement of the votes cast at such meeting, in each election district, to the clerk of the board of education on the day following such meeting. The board of education shall meet at the usual place of meeting, at eight o'clock in the evening of the day following such election and shall forthwith examine and tabulate the statement of the results of the election in the several election districts of such town. The board of education shall canvass the returns as contained in the statements of the inspectors and shall determine the number of votes cast for each candidate and for and against each question or proposition in the several election districts of the town. The board shall thereupon declare the result of the canvass of the votes in each election district.

4 The candidates receiving a plurality of the votes cast respectively for the several offices shall be declared elected. The clerk of the board of education shall record the result of the election as announced by the board of education, in the minutes of the meeting.

Sec. 362 **Successful candidates to be notified of election.** The clerk of the board of education shall, within twenty-four hours after the result of the election has been declared, serve a written notice either personally or by mail upon each person declared to be elected as member of the board of education. A person upon whom such notice has been served shall be deemed to have accepted the office unless within five days after the service of such notice he shall file written refusal with the clerk.

Sec. 363 **Appeals to the Commissioner of Education.** An appeal may be taken to the Commissioner of Education from such election or from any of the acts or proceedings of a school meeting or the board of education in respect thereto, in the same manner and with the same effect as in the case of an appeal to him from the acts or proceedings of a school meeting or election or of a board of education, under the provisions of this chapter. The Commissioner of Education may, in his discretion, order a new election in any town.

Sec. 2 **Repeal of inconsistent provisions; effect of repeal.** All acts or parts of acts, general or special, inconsistent with the provisions of this act are hereby repealed. The repeal of the acts hereinafter specified or of such inconsistent acts or parts of such acts shall not affect any right existing or accrued or any liability incurred prior to the passage of this act.

Sec. 3 **Sections renumbered.** Sections 340 and 341 of the Education Law are hereby renumbered sections 365 and 366; sections 360, 361, 362, 363, 364 and 365 of such law are hereby renumbered respectively sections 370, 371, 372, 373, 374 and 375.

Section 4 **Time of taking effect.** This act shall take effect immediately.

Excerpt from address of Master W. H. Vary at the annual session of the New York State Grange, February, 1915:

Our Common Schools

Many a man owes all the education that he possesses to the little red schoolhouse beside the road. The district school has been from time immemorial the bulwark of our educational system, and fond recollections cluster round the memories of days gone by that we spent in those unpretentious buildings.

In those days the seats or benches were filled to overflowing with bright and winsome lads and lassies, eager for their work and a good natured rivalry as to who should stand at the head of the class in spelling.

Today things seemed to have changed. The seats in many a schoolhouse are practically unoccupied, consequently there is no rivalry and no incentive for effort to surpass. Teacher spends her time with but one to three pupils. Taxes have become extremely burdensome in many districts, others more favorably located, have none at all, being able to make arrangements with some village or high school for the instruction of the children residing in said district for the amount of public money appropriated by the State, thus relieving all property in such a district from any school tax whatever, while a poorer district, that is, one with less taxable property, has a tax burden grievous to be bourne.

We believe most thoroughly in the country school not only for what it has already done, but what it may do in the future. But, would it not be well to consider and determine if possible whether or not there was some remedy for this seeming injustice and inequality, and consequently inefficiency? Some have suggested that the town be the unit of taxation instead of the district, thereby giving each district a like amount for school purposes. Under this system all taxes for school purposes would be put into one budget and assessed uniformly on the property of the whole town and paid to the town collector, the same as other taxes are now levied and collected in the town. It has also been suggested that a school board composed of five persons have charge of all the schools in a town, hiring teachers for all the schools and having charge of all school matters instead of having trustees in each district as now.

Another plan is to consolidate the schools so far as practicable to the end that the children may be brought together in a central location where two or more teachers would be employed, the public money apportioned to all the consolidated districts to be used in support of this central school.

I submit these questions for your thoughtful consideration to the end that possibly a solution may be found that will make our country schools more effective and the expense of maintenance more equitably divided. Intellectual progress will proceed more rapidly if we work hand in hand with the teachers in our public schools.

Albany, N. Y.

March 30, 1915

To the Members of the Senate and Assembly of the State of New York

An anonymous, typewritten circular letter is being distributed throughout the State among school officials, Grange members and other citizens, in

which the statement is made that the State Grange indorsed the township plan before the bill establishing town school boards was drafted. The question is then asked, "Do the members of the Grange know the provisions of the bill, No. 1731, introduced on March 17?"

In answer to that question the officers of the State Grange desire to state that they do know the provisions of the bill. No special bill was indorsed by the State Grange. The State Grange indorsed certain principles involved in the township school plan which they desired incorporated into a law. The officers of the Grange attended two different conferences at Albany at which the bill now before the Legislature was prepared and had written into that bill the provisions unanimously adopted by the resolution of the State Grange. We are therefore most cordially supporting the Tallett bill, No. 1731, now pending in the Assembly.

Very truly yours

W. H. VARY, *Master*
W. N. GILES, *Secretary*
Constituting the Legislative Committee of New York State Grange

On April 15, 1915 the Commissioner of Education called the attention of the Legislature to the need of legislation "which might make possible a betterment of rural school conditions" in the following letter:

THE UNIVERSITY OF THE STATE OF NEW YORK
THE STATE DEPARTMENT OF EDUCATION
OFFICE OF THE PRESIDENT OF THE UNIVERSITY
AND COMMISSIONER OF EDUCATION
ALBANY,

April 15, 1915

To The Honorable, The Legislature of the State of New York:

I deem it my duty to call the attention of the Legislature to the necessity for legislation which will make possible a betterment of rural school conditions. The trend of population and wealth to the cities, the appeal of the city life even to those who remain in the country, and the consequent inadequacy of financial support and lack of community spirit in many districts, have brought us face to face with a serious public problem: the efficient maintenance of the country school in the sparsely populated and less prosperous communities of the State.

There are 11,642 elementary schools in the State. Of these, 8430 are one-room schools. In almost half of these (3580) the average attendance for 1913 was ten or less, as follows:

Schools	Average attendance
13	1
74	2
172	3

Schools	Average attendance
235	4
362	5
440	6
533	7
544	8
631	9
576	10

These statistics give intimation of a condition more needful of attention than that of overcrowding in other parts of the State. The State contributes from $125 to $200 to each of these schools whatever the average attendance, and it has therefore a concern in the economic aspect of the problem; but this is of far less importance than the educational and social significance of these statistics.

Of even more serious import is the fact that the district property valuation basis for the support of schools in about half (3826 districts) of the one-room school districts (8430 districts) is less than $40,000 (i. e. a valuation which at one per cent would yield a maximum of $400 for school purposes). Of these, 1311 have a valuation of $20,000 or less (i. e. a maximum of $200 each for school purposes, if the school tax does not exceed one per cent), and 27 have a valuation of not more than $5000 (i. e. not more than $50, if the school tax does not exceed one per cent).

These districts are, many of them, undergoing substantial, and some of them painful, sacrifice for even the meager provision which is made. In contrast with these may be put districts which because of high property valuation (in many cases due to corporation properties) or nonresident tuition, have a merely nominal local school tax or none at all.

Under such conditions the burden must be unequal or else the educational provision must be unequal, as between districts.

The State, in its consciousness of these inequalities in educational provision or burden, has attempted to reduce them by its annual apportionments, making the allotments somewhat larger for the districts of low valuation than for those of high valuation (varying from $125 to $200); but these are by no means sufficient to bring about anything like adequate school provision in some of the districts, or to equalize the disparaties of burden. While, at present, New York State is the thirty-third in the list of states in the percentage which state aid bears to the local expenditure for school purposes within the State, it is not anticipated that the State is ready to make any immediate increase of its appropriation for such equalization purposes.

Unless, then, the schools unable to make adequate provision out of their own district resources, plus the state allotment, are to remain static or to deteriorate, some other way must be sought to give them needed help.

Two courses are open: one (1) is the consolidation of districts and transportation of pupils where necessary; the other (2) is the creation of a larger local unit of taxation and consequently of administration.

As to the first (1), volutary consolidation has proceeded slowly. In recent years the Legislature has sought to encourage the movement and has authorized consolidation by district superintendents; but, while the educational results promise to be wholesome, even under this plan progress is made only in spots and with difficulty. If there could be a redistricting of the entire State for school purposes, taking natural and social centers as the school centers, the problem, I believe, would in that way be most successfully solved; but it would be a task requiring not only closest sympathetic study of local conditions and tendencies (a prodigious labor in itself), but the highest and most courageous intelligence and judgment that the State could command.

The present district boundaries were many of them determined by economic and social and physical conditions which existed more than fifty years ago. (The districting was authorized under an act of 1812.) These conditions have been changed, not only by movements above referred to, but also by facilities of communication and transportation, and in many cases have been so changed as to give no reason for the continuance of these boundaries, except the convenience of a few and a sentiment (most worthy in itself) which attaches to a school that has cherished associations. Consolidation is a method of making readjustments slowly and, chiefly, in extreme cases, to changed conditions. Arbitrary redistricting by the Department or by a commission of the State would be a means of swift readjustment. The first is practicable but slow; the second is ideal but also remote.

There remains one other course: (2) that of widening the local area of taxation and administration, so that the burden may be more equitably distributed and a better school provision more generally maintained without diminishing local initiative or responsibility or increasing State provision or control. The so-called "township bill" is intended to call the attention of the Legislature to this alternative plan. While the township system is in vogue in all the states immediately surrounding New York State, and while it has been for years discussed in reports and in meetings of school teachers and officers, it has not recently, at any rate, been brought effectively to the attention of the people as a whole.

Even if, as is probable, your Honorable Body will not find itself ready to act favorably upon such a proposed plan this year, its presentation will at any rate invite your serious thought, and will through you reach the thousands of districts in the State which you represent, and there compel attention and have serious discussion. This Department has no desire to impose a system from above, even if it could; but it is under compulsion to urge upon your careful and courageous thought what it believes to be for the good of the schools of the State, that there may come a united effort, and sacrifice if necessary, for the improvement where it is most needful.

Just as the schools of our cities are now managed as a whole by the several cities, it should be possible, without in any way impairing local initiative, interest or pride, to plan for each township as a whole, to make each school a more vital force in the larger area and to relate it more closely to the daily life or the community which it serves.

Respectfully yours

JOHN H. FINLEY

The Annual Report of the Commissioner of Education in 1916 contains another reference to the proposed law:

School Legislation

The Department has considered carefully during the year the enactment of a general city school law and also of the township system. Measures were introduced in the Legislature similar to those suggested in the annual report last year. They were introduced for the principal purpose of having them printed for distribution, of centering public opinion upon the desirability of this legislation, and of giving teachers, school officers and the public the opportunity to criticize the propositions and to offer such suggestions for the improvement of the measures as might seem desirable.

The following transcription gives the action of the Legislature in 1916 in regard to the township school law as taken from the New York Assembly Journal of 1917, volume 2, pages 1128, 2026–27:

Int. no. A. 1498. Pr. no. A. 2090. Mr Machold. An act to amend the Education Law, by creating town boards of education and providing for the support and maintenance of the same.

March 24

Read first time — Referred to committee on public education.

April 13

On motion of Mr Machold, the committee on rules was instructed to report Assembly bill (no. 1805, int. no. 1498) entitled "An act to amend the Education Law, by creating town boards of education and providing for the support and maintenance of schools in towns," with the following amendments:

Page 3, strike out all of lines 22, 23, 24, 25 and 26, and on page 4 strike out all of lines 1, 2, 3, 4, 5, 6, 7, 8 and 9, and insert in lieu thereof the following:

"2 Where there are two or more union free school districts each having a population of less than fifteen hundred, each maintaining an academic department which has been admitted to The University of the State of New York and the principal schoolhouse in each is situated wholly in the same town, the district superintendent shall issue an order dividing the town into as many units as there are such union free school districts situated in the town and designating with which of these union free school districts the several school districts of the town shall be associated to form such units. Each union free school district together with the districts designated by the district superintendent to be associated with it in forming such unit shall elect a separate board of education in the same manner as boards of education in towns are elected, and such board shall have the same jurisdiction, possess the same powers, and exercise the same duties over all the schools forming said unit exactly as a town board of education does over the schools in a town, and wherever in this act reference is made to the town board of education it shall be construed as referring also to the boards of education elected for such units.



HONORABLE H. EDMUND MACHOLD
Member of the Assembly; introducer of the township bill

"3 Whenever twenty-five duly qualified voters from each of such separate units in a town having two or more boards of education shall present a petition to the district superintendent to have all of the schools situated within the limits of the town united under one town board of education as provided by subdivision 1 of this section, the district superintendent shall direct each separate board of education to submit to the voters of their unit at the next annual school meeting the question, 'Shall all the schools in the town of ..... be put under the jurisdiction of one town board of education?' If a majority of the voters in each separate unit, voting at such election, shall vote in favor thereof, the terms of office of each of the members of the boards of education in such town shall terminate one year from the first day of August next following such annual meeting and there shall be elected at the next annual meeting a new town board of education as provided by section 353 of this act, which board shall take charge of all the schools of the town on the first day of August following such election."

Page 4, line 10, change the figure "3" to "4"

Mr Speaker, from the committee on rules, reported said bill amended as directed.

On motion of Mr Machold, said bill was ordered reprinted as amended and recommitted to said committee.

The Annual Report of the Commissioner of Education for 1917 contained a complete discussion of the advantages the township system would bring to the rural schools. In this report the approval of the new proposed law by the New York State Grange at their two annual meetings was also included.

Township System

There has been much misrepresentation in relation to the provisions of the township bill and therefore much misunderstanding exists throughout the whole State as to the terms of this measure. It has been stated, for the purpose of misleading the public, that all the schools in a town would be abolished and one central school established if the township system were put in operation. This statement is absolutely erroneous. Not a single school district in any town in the State is abolished under the terms of the township bill. Every district will continue, under the terms of such bill, under their present boundaries. The only way by which such boundaries may be changed or the school discontinued in any district will be by action of the town board chosen by the people of the town.

There will of necessity always be in this State several thousand of the one-room school buildings. The topography of the State, the climate and other conditions render it absolutely necessary, in order to provide educational facilities for all children of the State, to continue to maintain several thousand of these one-room schools. These one-room schools which are to be continued must be made the very best schools possible under existing conditions.

There is a great difference between the consolidation of schools and the township administration of schools. During recent years many school districts have been consolidated even under the school district system, but the method by which these consolidations have been effected have resulted in much ill feeling in various parts of the State. One purpose of the township bill is to remove the objections which now exist to the method of consolidating schools. It is proposed under the township bill to give more power to the local authorities in relation to the consolidation question. It is proposed in this measure to confer on the town board, which is chosen by the voters of the town, the power to veto or to confirm the action taken by a district superintendent of schools in the consolidation of school districts. It is also proposed in this measure to confer on the town boards of a supervisory district the power to elect district superintendents. District superintendents, therefore, and town boards will work in cooperation in the administration of schools and on all questions relating to the operation of the schools, including their consolidation.

It has also been stated that under the provisions of the township bill new school buildings are to be erected and large expenditures of money made for this purpose. Under the terms of this measure not more than five thousand dollars may be expended on any school building without authorization by the voters of the town.

Articles have been written in several papers by persons opposed to the township system in which it has been asserted that under the terms of the township bill children will be transported in conveyances eight, nine or ten miles for the purpose of attending school. No such plan is contemplated under the township system. Any plan which would impose such a hardship upon children would be opposed by the Education Department. It has been judicially determined by a commissioner of education that five miles is too great a distance for children to travel to attend school, even by conveyance, over rough roads and in sections of the State where the winter climate is severe. Children may, however, travel from two and one-half to four miles, when proper conveyance is provided, without any hardship or injury if the transportation is under proper regulation.

The township bill contemplates the utilization of our great system of state highways, improved town highways, the thousands of miles of electric and steam railroads, the automobile, the autobus and all modern means of transportation. These methods of transportation are utilized for every other purpose in rural life and there is no valid reason why such means of transportation should not be utilized in the maintenance of good schools in the farming sections.

In each town throughout the State there are from eight to thirty-five separate school districts. Each of these districts maintains an independent organization with its own local officers, and each is a tax district; so that in each township there are all the way from eight to thirty-five separate and independent authorities in charge of the schools of a single town, and possessing the power to assess taxes upon the property of such districts for the maintenance of schools. This kind of an organization for the administration of rural schools has been demonstrated to be cumbersome, obsolete and inefficient. It has been discontinued in many states and must be in this State before we can improve and modernize the rural schools, and enable

them to serve the people of the agricultural sections as they should and as conditions demand they shall. To make these schools effective there must be an efficient, modern organization to administer them. The plan proposed is the township system. By such system we mean the substitution of a town board of education for each of the separate district trustees and boards of the several districts in a town. This town board would be chosen at a special town meeting held annually in May, at which no other matters except those related to the educational affairs of the town would be considered. This board would have the control and management of the schools in a town. Large powers in relation to school matters would be conferred on this board. The method of control and management would be the most democratic plan which could be adopted.

Let us compare the organization and administration of the rural schools with the organization and administration of the schools maintained in the cities and villages of the State. When schools were first organized in this State, they were known as "district" schools not only in the rural sections but in the villages and cities as well. The schools in all parts of the State were known as "district" schools for the first half century of their existence. The districts of cities even had separate and distinct organizations. The movement for the establishment of consolidated schools originated as early as 1853, and New York was one of the first states of the Union to participate in this movement. A general law was enacted in that year, known as the "union free school district law." The name of the law signifies the general purpose for which it was enacted. The object of this law was to form a union of school districts and then to make the schools free. As most of you know, we did not have free schools in this State at that time, nor were the schools throughout the country free. It was not until 1866 that New York made her schools absolutely free. Under the act of 1853, however, the schools in the cities and villages were from time to time consolidated until all the schools of each of the cities of the State were organized into one system under the general control and management of one body. This same action has been taken from time to time in the villages, so that at the present time there is not a village in the State which maintains two separate and distinct school organizations.

Imagine how a plan would be received today proposing a separate school system for each school in each of the cities and villages of the State! What answer would be given by the people of any city in this State to the proposition to choose a local board for each school maintained in the city; to give to that board the power to employ teachers, fix their salaries, supervise repairs and all expenditures, and in short to have the general control and business management of the schools? Imagine a city having from fifteen to forty schools and changing the plan of organization of the school system of such city so as to create a separate and distinct organization for each school, giving to the authorities of that school taxing power, so that there would be in such city from fifteen to forty boards of control, each assessing and collecting taxes and managing and supervising the schools of such city. There is not a city in the country that would indorse such a proposition or that would tolerate it under any conditions. There is not even a body of farmers who could be selected in any part of this State that would indorse such a plan of school administration for the cities

and villages. Yet this very system of school administration exists throughout the rural regions of this State and has been in operation for one hundred twenty-five years. There has been no change in the fundamental organization of the rural school system since the enactment of the first general law relating to the organization of common schools in 1795.

The adoption of the township system as the unit of administration of the rural schools throughout the State would result in the following advantages:

1 The present unit of administration is so small, and the management of the usual district school regarded as a matter of so little importance, that the best men and women of a community will often decline to serve as trustees. If the management of country schools were raised to a higher plane, and the vital importance of the school to the community could be more strongly emphasized, men and women of the greatest education and culture and the widest business experience in a community would be attracted to the position, and would not only be willing but desirous of serving in such capacity. The general management of the educational interests of a whole town, which would include from ten to thirty schools as now organized, by a board of five, would exalt and dignify the importance of the office of school trustee and would emphasize the work of the school so that a board of the type above described would be chosen.

2 Placing the schools of an entire town under the general management of a single board of five persons chosen by the voters of the town, who possess the qualifications now required to be entitled to vote at school district meetings, would result in giving to every proposition involving an expenditure of funds active, deliberate and businesslike consideration. The great waste resulting from unnecessary expenditures and careless management and supervision of school funds would cease.

3 The maintenance of unnecessary schools would be discontinued. Five people chosen by the voters of a town, and each one interested in all the affairs of the town, could be trusted to determine what schools might be discontinued to the advantage of education and all other interests of the town. No one need fear that a board thus chosen and composed would close a school when such action would be the means of prohibiting children from attending school because of the distance to travel.

4 The unit of taxation would be the town. Taxation for school purposes would then be equalized. All the property of a town would pay its proportionate and equal share for the maintenance of schools in the entire town. The burdens which are unjustly borne by more than one-half of the school districts of the State would be removed. Large corporate interests which now pay taxes toward the maintenance of a single school would pay their proper share for the maintenance of all the schools of a town.

5 Schools maintained under such management would provide educational facilities in the country districts which would be the equal of the educational advantages afforded by the schools maintained in the cities. Many things must be done in connection with the country schools before this result may be accomplished. Such result will never be achieved until all the interests and agencies of a much larger unit than the present school district — and this unit is preferably the town — are brought together in harmonious action, and the people appreciate the possibilities of this cooperation.

6 It is impossible to grade small schools properly under their present organization. With nearly 4000 schools having an average daily attendance of less than 10, the impossibility of grading such schools will be readily recognized. In thousands of others the enrolment is 25 to 35. In these schools every one of the eight elementary grades is represented and often there are pupils taking advanced subjects. One teacher must do all this work with the result that not more than ten minutes on the average is given to a recitation, and often less. In the graded schools of the cities and villages from thirty to forty minutes are given to a recitation. The disadvantage of the pupil in the rural school is too obvious to need description.

7 With the greater number of pupils brought together and the basis of taxation equalized and enlarged, sufficient teachers might be employed so that the schools might be graded and the instruction adapted to the ages of the pupils, and be made as liberal, comprehensive and efficient as the instruction generally provided in the schools of the cities and villages.

8 Under such conditions courses of instruction could be provided which would be adapted to the needs of our agricultural communities. These courses could be enriched and made as strong from the intellectual and cultural standpoint as courses of study are in the populous centers. It would also be possible to establish courses of study which would contribute to the needs of every phase of agricultural development and interest in the State. These schools could then be made the great laboratories of every farming necessity of the State.

A generation ago the boy on the farm found it profitable to attend school during the winter months from the time he became 16 until he attained his majority. Boys of this age are no longer found in the rural schools. They now rarely seek the village high school when the usual fall work on the farm is completed in November. Courses of study are now generally arranged so that all pupils must enter school at the beginning of the year in September. If our rural schools were organized on the basis which I have outlined in this discussion it would be feasible to organize special courses for the boys of 16 or more who must remain at work on the farm until late in the fall or the beginning of winter, and who must return to such work in early spring. Courses of this type extending over several winters would be possible and would be of inestimable value. Courses especially prepared to meet the needs of girls as shown in some of the views which have been presented would be provided.

9 High school facilities could be provided throughout the farming sections. Central schools of academic grade might be maintained in many centers. These schools would be within daily reach of many of the children between the ages of 12 and 18 who now leave home Monday morning and remain until Friday night at considerable expense in order to enjoy such privileges. If these schools were established the young people would be provided at home with the educational advantages which they must now obtain away from home, and they would also be afforded the association, influence and protection which exists in every good home.

10 Competent teachers might then be employed in these schools. Teachers who possess qualifications which are the equivalent of teachers who are employed in the schools of cities and villages. Six thousand teachers, one-half of those employed in the rural schools of the State

today, who have had no educational advantages beyond the elementary school, and who have had no professional training, would be compelled to give way to efficient, trained teachers. The State could establish institutions for the training of teachers with courses of study based upon the economic, industrial and sociological conditions of our rural life.

11 Schools would be maintained for the same period of time in the country districts that they are now maintained in the cities and villages. The children in the rural schools who have one month less of school than the children of the cities are not given an equal opportunity with the city children. Vacation schools could also be established.

12 A system of libraries meeting the intellectual needs of every citizen of the town could then be maintained. Provision could be made for study clubs in any section of the town and these libraries would afford the books which would enable the people to get the literature required to carry on such study clubs. It would be unnecessary to attempt to maintain an independent library in each school in a town. One central library could be maintained and from this library books could be supplied every school in the town. Books could be taken from the central library and placed at the disposal of each school so as to meet its particular needs and thus avoid the duplication of the purchase of books. A set of books which had been used in one school for a period of time could be transferred to another school and the books of the latter school could be transferred to another, and so on. By this interchange of books much economy could be exercised in the administration of school libraries.

Lecture courses might also be established. These courses could be on popular subjects, political questions, cultural subjects, agricultural topics, health topics and any other question in which the people have a common interest.

These two agencies — the library and the lecture — could be made a tremendous power in promoting the common enlightenment of the people in all our rural communities.

13 The enforcement of the statutes in relation to the operation of the schools, such as the compulsory attendance law, the medical inspection law, the physical education law, sanitation of school buildings, etc., could be made more effective and administered more economically. There is much waste and inefficiency in the present enforcement of these statutes but under the authority of a central town board, one competent person might be employed to do the work for which several agencies are now required, and not only do such work for a less expenditure but with greater efficiency.

14 The recreational and social interests of the people could be properly organized and administered. Play is as essential as study in the moral and intellectual development and growth of a child. It is as important that children shall have wholesome recreation as it is that they shall have efficient classroom instruction. It is impossible in many rural communities for the boys to enjoy a game of baseball without becoming trespassers. There should be, under the control of the school authorities in every town, ample grounds to afford the usual outdoor sports and games in which young people generally desire to participate.

15 The people of an entire town would be brought closer together in a community of interests. The spirit of cooperation would be fostered not only in educational but in all other activities in which they had a common interest. To the rural communities might be restored much of the prestige and leadership in intellectual, social and political matters which such communities possessed half a century ago. Within a decade the influence of such a reorganization of our rural life would be felt in the life of the nation even.

16 Under the township system there would be an agency in the rural schools for the administration of practical and effective agricultural courses. The agricultural interests of the State are of prime importance and among its valuable commercial assets. The value of her farm property is about $1,500,000,000 and the State ranks first in the value of her crops in many of the staple agricultural products. The value of her farm products for the past year was about $300,000,000. If we are to apply to the rural schools the general principle that in any scheme of education the course of study shall be related to the living conditions of the children for whom such course of study is provided, instruction in agriculture must form a part of the course of study for the rural schools. Every rural district, therefore, and every district maintaining a high school in the 600 villages of 2,000 or less population should maintain courses of instruction related to rural life which must, of course, include agriculture and homemaking. The boys who are 12 years of age or more, in attendance upon these schools, from whom the great bulk of recruits for farm life in this State must be obtained, could then be given practical education along the lines of scientific agriculture. Potato, corn and other similar clubs could be organized in every rural school maintained in the State and instruction could be provided which would relate to the interests of every community. The pupils could be taught, for instance, how to prepare the soil for the various crops, what soil is adapted to the growing of such crops, what kind of fertilizer is necessary and when it should be used. They could also be taught how to select seed, when to plant and how to cultivate a crop, the value and necessity of frequent cultivation and of rotation in crops, when and how to harvest crops, and, what is equally as important, how to market a crop with the least expense and the greatest advantage to the producer. Similar work should be provided for girls in the organization of canning clubs, bread-making clubs, and all other work related to the home.

It is impossible, of course, to do this work satisfactorily under the school district system. A special teacher should be employed in agriculture in order to make this work successful. Not one of the rural schools as now organized is financially able to employ a teacher for this purpose. Under the township system a director of agriculture could be employed for the town and he could organize and supervise courses in agriculture in every school in the town. Every boy and girl, therefore, in attendance upon a rural school or upon a high school in any of these 600 villages could be given instruction in the lines of work in which the great majority of these young people will ultimately be employed.

The encouragement which this State has given in recent years to vocational courses has resulted in the organization of such courses in 70 of

the villages high schools located in agricultural communities. In 33 of these 70 schools homemaking courses have been organized for the girls. There are in attendance upon these schools about 1000 boys and about 600 girls. During the past year about 800 of these boys carried on home project work, which is an important feature of agricultural courses. By home project work is meant a business enterprise in some particular line of farming carried on at the home farm in accordance with the principles and practices learned in school and reinforced by the experience of the home. After paying all expenses incurred in their experiments and setting aside for their own labor $20,000, these 800 boys mentioned above had a net profit of $40,000. Each of these boys therefore earned on the average $75. Of course some earned more than $75, some received less and others sustained a loss. These experiments, however, illustrate the rule in the actual affairs of life, including farming. But such experiments as these present the opportunity, through the school, of showing the boy who fails the cause of such failure, to point out to him how such failure may be turned to success, and to offer him the necessary encouragement to achieve this result. This incident is mentioned to show the possibilities of what might be accomplished through the schools if all the schools in the farming sections of the State were organized on the basis of the 70 schools in which these courses have been maintained.

The entire rural school system should be organized on such a basis under the township system that instruction in agricultural courses and in homemaking courses may be given to all children in attendance upon these schools. Much work is now being done along this line as the accompanying pictures will show, but there would be a revolution in the work which might be accomplished in the agricultural sections of the State under an organization such as would be afforded by the township system.

In order to get accurate information upon the operation of consolidated schools in other states, the state superintendents of states which have done the most in connection with consolidated schools were requested to reply to the following questions:

1 What effect has the establishment of consolidated schools had upon the value of farm property within the territory where such schools have been established?

2 Has the establishment of such schools been the means of providing a system of education which is adapted to the needs of agricultural life and, if so, in what way?

3 What is the general attitude of the people in the consolidated districts toward the continuance of the consolidated school, after it has been established and its work become effective?

4 Are better educated and trained teachers provided in the consolidated schools than were provided in the separate schools?

5 Have you been able to establish a system of transportation for the children which is satisfactory to the people generally, and which does not operate as a hardship upon the children?

The following answers to these inquiries have been received:

Mr C. C. Swain, Rural School Commissioner, Minnesota:

Answering your specific questions, I beg to advise that the consolidation of schools has invariably increased the value of farm property within the territory served by that school.

In view of the fact that agriculture, manual training and home training are required in our consolidated schools, and, further, as principals engaged

must have rural experience and must be able to minister to rural educational needs, our consolidated schools are particularly fitted to minister to the people of the countryside.

Better educated and trained teachers are required by law in all our consolidated schools. Only teachers qualified for the elementary schools in our cities can qualify in our consolidated schools.

We have found our transportation problem is not so serious as we anticipated. Over eight thousand country children were successfully transported last year. We have reached a point now where we can say that if transportation is not a success, the failure is due to mismanagement.

We have not been able to find a school district where the people wish to go back to the old order of things. In fact, entire rural districts have joined and established consolidated schools without a dissenting vote after the advantages of consolidation have been demonstrated for just a single year.

Hon. F. B. Pearson, State Superintendent of Public Instruction, Ohio:

The consolidation of schools has had a marked effect upon the value of farm property where this system exists. Farmers who reside in such communities are confident that the value of their farms have been increased from five to twenty dollars an acre. As farms are advertised for sale it is noticeable that there is an increased number of advertisements that contain as a desirable point the information that these farms are located in school districts which have the advantage of centralized schools. It is easy to understand why centralization does raise farm values. Persons who are interested in the education of their children, and these persons are always the most desirable citizens for any community, prefer residences in communities where the schools are centralized. Owners, tenants and laborers are attracted to these townships which have centralized schools. This is evident by the increased enrolment and average attendance after centralization has taken place, although the tendency in rural districts is to decrease in population.

The establishment of centralized schools has been the means of providing a system of education which is adapted to the needs of agricultural life in that as the reputation of schools has become established the authorities do not feel obliged to copy the courses of study which have been adopted by town and city high schools. Again, the more careful gradation of pupils and the economy in equipment which result from centralization have made it possible to secure better equipment and grounds for the teaching of agriculture than could be secured when the appropriations which were given for this purpose had to be divided among a half dozen or more different schools. There is no duplication in equipment now and even if only the same amount is spent it results in much better advantages. Again, high schools are usually established in connection with centralized schools. In these high schools agriculture is sometimes taught all four years. There was no opportunity for this in rural high schools without centralization.

It has been estimated by A. B. Graham, who has carefully investigated conditions in Ohio, that after centralization is once established 75 per cent of the people who formerly opposed it become advocates of it after learning of its advantages at first hand. It is to be noted that in Ohio the spread of centralization is in spots. The school districts which adopt centralization are usually contiguous to districts which already are under that system. From this it would appear that the satisfaction with centralization must be evident to neighboring school districts. A map which we have in the office very clearly indicates the contagiousness of centralization. Better educated and better trained teachers are provided in consolidated schools. Not only this but teachers are usually obtained who are trained especially and peculiarly adapted to the work of their special grades, and instead of having one teacher who is not specially prepared teaching twenty-four to thirty recitations a day and giving each grade about thirty-three minutes of time, we have teachers who are specially prepared devoting either all or, in some instances, half of their time to a grade. The increased efficiency due to special training of teachers and to the better gradation is remarkable when this increased efficiency is established by observation in the two sorts of schools.

A satisfactory system of transportation is the most difficult feature of centralization. Where boards of education carefully plan routes and establish schedules and purchase adequate equipment the problem can be solved fairly satisfactorily. We do not advise routes over seven miles in length; that is, we do not believe that the most extreme distances on a route should exceed this. While there are many routes in Ohio that are eight and nine miles in length and while transportation on these in many instances is fairly satisfactory and in almost every instance is preferred to the one-room system of schools, yet we do not advise such long routes.

Hon. Charles A. Greathouse, State Superintendent of Public Instruction, Indiana:

[This is one of the pioneer states in consolidation and has more and better consolidated schools than an other state in the country.]

1 While I do not have any statistics in answer to this question, I am reliably informed that the value of farm lands has increased where consolidated schools have been established.

2 In reply to this question, there is no doubt in my mind but what the consolidated rural school has provided a system of education which is adapted to agricultural life in Indiana. In the majority of cases, the township trustees have purchased enough ground so that children taking agriculture work may experiment on the school grounds specially laid out for this purpose. The consolidated school provides a special agricultural teacher. I may add further that the consolidated school usually has a special room for agriculture in the basement where experiments in agricultural work are made and where they hold their stock shows and things of that sort.

3 In reply to your third question I desire to state the general attitude of the people in consolidated districts is such that they would not think of returning to the old district plan. It has been the experience in this state that people who experience the results of a consolidated rural school for two or three years, are very much pleased with the results.

4 Better educated and trained teachers are provided in the consolidated schools than are provided in the district schools. There are a number of reasons for this but two of the main ones are, first, a township trustee can pay more, second, the teachers in consolidated schools have the needed supervision, which can not be true in the district school.

5 This feature of the consolidated school has caused more trouble than any other. The trouble is usually with the township trustee who desires to make his route for transportation too long. When the route is not over 4½ or 5 miles, we have very little trouble with the question of transpotation.

Dr J. Y. Joyner, State Superintendent of Public Instruction, North Carolina:

1 The effect of the establishment of consolidated schools upon the value of farm property within the territory in which such schools have been established, is in all cases one showing positive increase in value of farm property. I have yet to learn of a single case in this state in which there has been any decrease in the value of farm property. I have learned of many instances in which property had increased considerably in value as evidenced by subsequent sale.

2 Regarding the question of whether the establishment of such schools has been the means of providing a system of education that is adapted to the needs of agricultural life, I will say that it has gone far in that direction, to enlarging the school sites, the employment of a large number of teachers who are better equipped, a more practicable division of labor among these teachers, the increase in the school funds to provide necessary equipment, etc., has clearly helped in a large measure to provide means for the adaptation of the rural schools to the needs of country life.

3 It has been our experience that people generally are enthusiastically proud of their consolidated schools once they can bring themselves to approve the consolidation. In other words, after consolidation is affected in a community, that community would not go back to the old system.

4 Better educated and better trained teachers are provided in practically all cases through the increase in popular interest in the school and through the provision that is made for larger school funds, with which to pay these teachers.

5 We have not put the system of public transportation into extensive use in this state as yet, but in these communities in which it has been tried, it seems to work very nicely and without any special hardship upon the children. We have learned, however, that it is essential that the length of the route over which the children are transported to and from school must not be made too long, else there will be hardships unavoidable, both as concerns the children themselves and their parents.

[Doctor Joyner also states that since 1903 the number of one-teacher, one-room rural school has decreased by over two thousand.]

Hon. C. P. Cary, State Superintendent of Public Instruction, Wisconsin:

1 The establishment of a good school in any community always increases the valuation of farm territory. People who are looking for places to make their homes always take the school into account when they buy property. If there is a good school in the community they will pay more for a piece of land than if their children will have to attend a poor school.

2 In this state when a consolidated school is established it becomes a state graded school of two or more departments. The consolidated schools are not considered in a class by themselves. The state graded schools as a class are regarded as superior to the one-teacher school.

3 In the state graded schools with two or more teachers it is possible to do more thorough work than can be done in a one-teacher school, especially if the enrolment in the latter is large. It has also been possible to introduce more hand work for the reason that there is more time to devote to such work and as a rule the teachers are better prepared for it.

4 With a stronger class of teachers it is possible to do more effective work The teaching of agriculture as a rule becomes more effective. These schools also radiate their influence farther in that the territory is larger and the pupils come from a larger number of homes.

5 The transportation problem seems to solve itself whenever the people decide to adopt the new plan. This is a business undertaking and can usually be settled in a satisfactory way. In fact, transportation on a reasonably large scale is likely to prove more satisfactory than transportation on a small scale.

Hon. Francis G. Blair, State Superintendent of Public Instruction, Illinois:

I am fully convinced that wherever there has been created a community sentiment strong enough to organize and maintain a consolidated school, that such a school is far superior to the one-room schools which have been displaced by it.

At the dedication of the Kishwaukee consolidated school building in Illinois, Prof. Newell D. Gilbert of the Northern Illinois State Normal School, spoke as follows in relation to the value of consolidated schools:

Personally, I regard the consolidated school as second to no other advance step in the evolution of American education; also I regard it as nearer of effective realization than any other movement of equal importance. I do not believe you farmers are holding a place of political and social influence nearly commensurate with your numbers, your wealth, your intelligence, or your force of character. So far as this may be true, it comes, I believe, from living rather isolated, being educated in isolated one-room schools, so that the farmer has lived and thought too much in individual, rather than social terms.

The consolidated school offers a redemption from this situation, and at the same time a great expansion and enrichment of every phase of rural life, for:

1 It offers a rallying point for the people of a neighborhood about the greatest single idea in modern life, the education of children.

2 It stimulates an unlimited number of allied interests — entertainments, lectures and discussions on live themes, such as will set all reading, thinking; and it helps to make country life bright and attractive, comfortable and profitable away beyond the power of the city to compete.

3 It means better teachers, in healthier rooms, with more books and apparatus, with playground and gymnasium, with laboratory and shop — and all used to carry out a course of study specifically adapted to make the most and best of rural life.

4 A rural community is so homogenous in occupation that the children can work out on a practical scale at home what is taught at school, and thus make their lessons part and parcel of their growing lives.

5 That gallery takes my eye; not with its grace, for it hasn't much; but it is crowded to the spilling point with splendidly capable young men. This consolidated school might readily hold them united in things to be done here — things industrial, political, educational, social, religious. In this comradeship of effort they would learn organization and leadership, fulfilling the fondest dreams of their elders and bearing Kishwaukee influence far.

6 Into this group will come other young men from the normal school and university, with the best treasures of these institutions, to be leaders in their ways.

7 In the acceptance of leadership from without will come your greatest difficulty and, in all possibility, your greatest single gain; for on the wisdom of your choice of teachers, on your ability to listen to them with neither too great prejudice nor too ready compliance, and to follow right leading, all else will hinge.

In view of all I have said, you will readily believe that I am glad to be here to-night; to meet you, the people of this Kishwaukee school; to see your sons and your daughters about you, so noble in measureless power, so beautiful in the inexpressible graces of young life. It is splendid that you have among you a great dreamer, and that you have the heart to honor him in the giving and acceptance of this excellent portrait, a symbol, I take it, of what you hope, a pledge of what you purpose. I have not, I am sure, gone beyond his dreams in what I have said; I shrewdly suspect that I am barely started. You have put your hand to a big task in a fine way. You will recall the word of the Great Teacher touching one who puts his hand to the plow and looks back.

Hon. H. A. Davee, State Superintendent of Public Instruction, Montana:

1 The establishment of consolidation in three communities with which I am best acquainted has had the effect of increasing the value of farm property within the consolidated community. The fact that these schools maintain rural high school, makes that territory very attractive to prospective purchasers and renters.

2 The establishment of consolidated schools has made it possible to put in agriculture, manual training and domestic science courses, thus meeting the needs of the community.

3 After the second year the people in every locality with which I am familiar are well satisfied with the consolidated school. In many cases they have carried by a margin, and no attempt has ever been made to disestablish them.

4 There is no doubt but what better trained teachers are provided in the consolidated school. They have a better organization, and the positions are more attractive to better teachers.

5 Except on some of the very long roads (some of them are eight miles) the people are well satisfied with transportation. In some cases children have to start very early and get home late but in all cases during the cold weather the children who come in the wagons, no matter how far, arrive at school in better condition than those who walk a mile through the cold and snow.

Hon. Charles H. Lugg, State Superintendent of Public Instruction, South Dakota:

1 The establishment of a consolidated school has a tendency to increase the valuation of farm property in the neighborhood and to attract purchasers of such property.

2 The establishment of these schools has greatly improved the type of education offered in the country districts, but the advantages offered are not yet what we desire, except in a few schools. The deficiency is not inherent in the school or in its administration, but in the community, which has not, except in a few instances, risen to a full conception of the possibilities of the graded rural school.

3 The general attitude of the people toward the consolidated school after it has once been established in their community is favorable. We have not had a case where there was any talk of going back to the old system. A few of the more active opponents of the system usually keep up more or less growling, but even they acknowledge that "the things work."

4 Better trained and better educated teachers are sought for the consolidated schools, and the faculties employed will compare favorably with those employed in our city schools.

5 We have not found a system of transportation that is perfect, but district ownership of school wagons, with bonded drivers is as satisfactory as anything we have tried. We find that a route should not be longer than can be driven in one hour even when the roads are bad. Our routes average about five miles, and we have but little complaint except from people who are not inclined to accept any inconvenience personally for the good of the community, and we have come to feel that such selfishness should be ignored.

Governor Ferris of Michigan, in an address before a convention of farmers in his state recently expressed his views upon consolidation as follows:

I am anxious that Michigan should have her share of good roads; that she should do great things in this direction in order that we may revolutionize a dead school system, paralyzed because our forces are scattered. We have hundreds and hundreds of local schools that do not have more than 15 or 20 pupils, and these schools must remain little and must remain scattered so long as there is no means of consolidation. I am aware that there are in this audience bitter opponents to the consolidation of our schools, but when I make this plea for it, I plead for the human element, for the boy in the country, for the girl there. There are many farmers who own their own automobiles, who can get their boys and girls to Battle Creek, or rather large centers like Lansing or Kalamazoo, but I am talking for the majority who can not hope to find their way into these large cities; it is for these boys and these girls that I plead here this morning. . . . I, as governor of Michigan, care for good roads for the state of Michigan; I want them so that we can improve the educational system. This would bring up the value of farm property and I believe it is absolutely impossible to overestimate the possibilities of conserving brains, of building character, of educating men and women so that when they do get the dollars they can have the capacity of enjoying them and getting something out of life.

Superintendent Henry A. Dann of the second district of Erie county communicated with residents of many consolidated districts in other states to obtain their opinion of the desirability of maintaining such schools. Superintendent Dann has published a pamphlet giving in full the letters which he has received. We are including herein some of these letters so that school officers of this State may have the views of people of other states who have resided in districts maintaining single-room schools but

who are now residents of districts maintaining consolidated schools. The following letters were addressed to Superintendent Dann:

McNabb, Ill., May 15, 1916

MY DEAR SIR:

Yours of May 5th at hand. We have had our consolidated school in operation now for nine years. It is a great improvement over the "old way." No one in the district would care to go back to the old way. It costs more, but it gives us a first-class high school right at home within reach of those boys and girls who are not able to pay for high school and board in some town. At present we do not haul the children to school. They arrange for that. Drive their own rigs. Have a barn at the school grounds. I am a farmer. Live in the district. No children now in school. Have finished high school. Have land (farms) worth at least $50,000 in the district. Taxes are higher, but they are well spent. It is the only hope for the poorer class, and you know "The poor will always be with us."

Hastily

W. B. MILLS

Putnam, Ill., May 13, 1916

DEAR SIR:

In reply to yours of the 5th. We have four districts in one building. Cost us $12,000. Brick, inside closet, steam heat, 5 rooms and basement under entire building. Manual training in part of basement, employ five teachers and a janitor. Have a barn on school grounds for teachers to put their horses in. We have fifteen rigs at present, furnished by patrons. The district has never furnished rigs. The law in this state will not allow tranportation, but they get there. Everyone well satisfied. It does not cost as much to maintain the consolidated school as it did the four district schools before; and we have a much better school than it is possible to have in the country. We can get better teachers at less salary than the country school has to pay. You can not get a good teacher to go five or six miles in the country and do her own janitor work and walk a mile or two to her boarding place. We pay our principal $120 a month and the other teachers $55, but we are going to have to pay about $60 from now on, as they are getting it elsewhere. But most all teachers prefer consolidated school work. The children are generally a better class to handle than the city bred. And why is not the country child entitled to as good a school as the city child? I believe the day is not far away when the little country schoolhouse will be the thing of the past. The high school at home does away with the sending our boys and girls away from home to get a high school education. That alone is worth all it costs if you have but one to school. I have a boy sixteen, graduated last year. I knew what he was doing while he was getting his education. It is just the time in their young lives that we should be their companions as much as possible. Excuse this hasty letter. Will be glad to answer any other questions. Wish you success in your consolidation work.

Yours respectfully

W. M. DRAKE

Rochester, Ind., April 28, 1916

MY DEAR SIR:

Yours of the 24th inst. at hand and carefully noted. Yes, we have about ten consolidated schools in the county. Some of these schools are simply grade schools, while others are both grade and high schools.

From two to six school hacks per school are used in transporting the children to these schools, and in every instance the patrons have been perfectly satisfied with both the transportation and the advantages of the centralized school.

We have fifty one-room schools in the county with a total enrolment of 1514 pupils, and the total enrolment in the ten centralized schools is 1408. In other words, about one-half of all pupils in the county are enrolled in the centralized schools.

This year the average daily attendance in all one-room schools is 89 per cent, while the average daily attendance of all centralized schools is 99 per cent; besides this the quality of the work done in the centralized school is fully 25 per cent better than the quality of the work in the one-room school.

There is a much greater community spirit and better school interest manifested in the consolidated districts than in the small one-room districts.

Yours very truly
HENRY L. BECKER

Vincennes, Ind., May 5, 1916

DEAR SIR:

I am pleased to have an opportunity of giving my estimate of the consolidated school from my experience.

I am an attorney by profession and have an office in the city, but live two miles out. Have two children, ages ten and six, who attend said school. I have visited the school as a patron twice every year, and have a fair acquaintance with most of the patrons, which acquaintance was made principally at the meetings of patrons and teachers that are frequently held at the building.

At the beginning of the school there was some prejudice against abandoning the small district schools, but I think it has practically all disappeared since the interest of the children in school work has noticeably increased in the consolidated school. I have heard very few complaints on the method of transportation, as the rules for the drivers are strictly enforced and they are superseded if they become lax in their duties. I have been told they get from $45 to $50 a month, and the township furnishes the wagons. Besides having a better school, I think the taxes are lower in this township than any other in this state. I do not believe there is one of the patrons out of ten who would be willing to go back to the old plan.

I thank you for asking my opinion of this, as it has been a real pleasure to me to boost our school since my children do so well there.

Yours truly
J. M. GLENN

International Falls, Minn., May 25, 1916

DEAR SIR:

Yours of 18th inst. at hand, and I will be glad if I can give you any useful information with regard to the consolidated school. We have two girls of eight and ten years of age who expect to advance to fifth grade soon. This is their first term at the consolidated school to be hauled by wagon, and they like it better than the country school. I, with all the people that I have talked with about the school, believe it to be a great deal better for the children than the old school. The new school is modern in every way. There is work taken up there and taught which would be impossibe in the small country school. None of the children who have been hauled in wagons have ever been tardy or missed a day so far this term.

We are dairy farmers about three miles from the school. The bus that takes our children has only ten children to haul and costs $60 a month. There is another wagon on a shorter route which hauls fifteen children and costs $40 a month. Another one hauls about twenty-four children and costs $100 a month. So you see it depends some on how many children to the wagon and the distance.

Hoping this will help you, I remain,

MRS JOHN HOEY

P. S. If I can help you any further will be glad to do so.

Collins, Miss.

I will try to write you a few lines about our consolidated school. When they commenced to get the school I was against it. I did not think it would do, but there was enough for it to get it. I have been sending to school there three years and the more I send the better I like it. I will say to people in your community if they want a new school this is the best for them. It takes some more money to run it, but like you do with your horse when he is just about wore out trade it off and give the difference and say you made a good trade. Put your little schools together and you will make another good trade. I can tell you all it is just like running your farm with plenty of tools and without much team you can not do much. When you get your little school all together it is just like taking a handful of little sticks, one of them is easily broken, but put them all together and they are hard to break. By doing this you can get good teachers, and I find out that is the life of the school. Before the schools here were consolidated there was always confusion in the schools. Since we have tried it I can say for myself I would not take any kind of a price for it and do without it. When the school started the children didn't think they could go to such a school, but now they laugh about the little old schoolhouse and they say now they would not go back to it for anything. You have been feeding your pigs for a long time and I guess they are fine. Now let us give our children a better chance and see how they will do. When we train our horses we can get better prices for them and put more confidence in them; try your children the same way.

Yours truly

W. E. Deese

October 16, 1916

Dear sir:

I am glad to write you a few words relating to our consolidated school at Orchard Park, for the system is very successful and the people who send children to the school find that every feature of the arrangement is much better than the former system.

We have a large, modern building with proper classrooms, gymnasium, good ventilation and heating, and all other features that should be found in an up-to-date school. There are fourteen teachers and the course includes four years of academic instruction.

About one hundred fifty children are brought in from districts in which the small schools have been abandoned. It was planned to keep the Windom school open for the children in the primary grades, but when the parents had an opportunity to compare the new building and superior instruction to be had there with that given in the smaller school, they were unwilling to have their children attend the small school. Our tax rate compares favorably with other academic districts.

At the start there was considerable outside opposition to the consolidation and maintenance of the consolidated school. This opposition has practically disappeared and the people seem to be generally satisfied.

I have held the position of postmaster for a number of years. At present I am engaged in the real estate and insurance business and have many opportunities of learning what people think on this subject. At one time I was principal of the local school and my daughter has taught school, so that I have been much interested in the questions that have come up.

Very truly

A. K. Hoag

Canandaigua, N. Y., August 22, 1916

Dear Mr Dann:

I received your letter asking facts about our consolidated school. I will answer as it looks to me. I think most of the people who send children to our district would say "Yes," quickly. It is an improvement over the old way. We have had our school one year and find we learn many things by

experience. Circumstances govern those. Transportation is the hard nut to crack, but it can be done and made a success of at that. We have three routes coming in here at an expense of $900 yearly. Each driver has 2½ or 3 miles one way, or nearly 6 miles to drive every day. Our school was closed only one day last year by bad roads. Last year we had a principal and two teachers; this year we are spreading out a little — a principal and three teachers; 70 pupils. This provides two years' high school work. The tax rate which covered running the school and retiring $1000 — the yearly payment we made on our building — was a fraction over $8 a thousand.

I send one boy 12 years old to school — all I have. I am a farmer and also do road work.

Hoping this will be what you want.

Yours respectfully

FRANK A. HALL

Dansville, N. Y., R. F. D., 4, August 5, 1916

DEAR MR DANN:

A year ago three rural districts were consolidated with the Dansville High School district. Last autumn we hired two large inclosed auto buses to carry the children to and from their districts. These cost $550 for the year. The children were, on the average, in them seven minutes a trip. In a remote district, we had a fire started each morning in the old district schoolhouse after the bad weather set in. A responsible woman built the fire and supervised the youngsters while there. This cost us less than $25. We have a definite schedule for the arrival and the departure of the bus. We have it remain at the schoolhouse district five minutes.

The only trouble we had was in the beginning. We had to educate the driver that he had to live up to his schedule explicitly. We taught him this lesson by hiring an automobile to gather the children when he failed to arrive in time, and to charge the expense to him. The whole affair works beautifully now.

Very truly yours

J. M. FOSTER, *Superintendent*

Rolla, N. D., May 26, 1916

DEAR SIR:

Your letter of the 18th to hand and in reply have to say that we have had a consolidated school here for the last 15 years. Our school district is one township. We have four rigs to haul the children; one from each corner of the township school in the center; we haul all the children; two-room schoolhouse; two teachers; school starts from April to November. We pay $40 to $50 for the rigs; teachers $55, $60, $65; children at school 65 to 70. Our taxes are 10 mills on the dollar; they are less than in some schools where children have to walk. The children learn better in our school than in the smaller schools. They go all the time. I have been on this school for 25 year and know how it goes. By all means get a consolidated school.

Yours truly

WILLIAM CRAIG, *Clerk*

Cando, N. D., June 6, 1915

DEAR SIR:

While I am pleased to reply to your inquiry of 28th ult., I feel it rather a task unless we assume that you know something of conditions in our West. The large farms — tenants with children one year, tenants without children the next. These two problems we met by placing our schoolhouse in the center of our civil township. Attendance has increased until now there are

36 children enrolled. The total number of children in one township! The school wagons are generally used in the consolidated districts throughout the state and are more or less satisfactory. We did not deem it advisable in our district, so voted the mileage system. We pay 10 cents a mile, one way, to each child each day he attends school — it would bankrupt a district to pay this amount under different conditions than ours. I know this pay system causes a better attendance, and if the parents do not realize this many of us do — that the regular attendance is working wonders with the children. In the three years we have paid transportation it has averaged probably $170 a month. School wagons I believe are hired for $75 to $80 each a month. With us the $170 is divided among the families of the district and almost everyone has an old horse and buggy whose use is not missed on the farm.

While everyone admits that the consolidated school does not solve the rural school problem yet it seems the most satisfactory solution yet presented.

I am a farmer. Have four children 12, 10, 8 and 7 years, respectively. Before we changed, the two older walked 20 rods to school — now they all drive two and one-half miles, yet their added interest and progress outrivals the inconvenience. I would like to suggest that you may find the consolidated schools of Indiana and Ohio more nearly like the conditions you must have in New York.

Yours very truly
GEORGE TIMMS

Montpelier, Vt., June 4, 1914

MY DEAR SIR:

In response to yours of June 1, I wish to say that consolidation has been going on in Vermont for nearly 30 years. Today there are within this small commonwealth over four hundred unused one-room school buildings.

At first transportation was not satisfactory but has gradually become so. In Montpelier all the schools of the township are consolidated and I have never heard of any complaint. In Fairfax, Vt., nine schools were closed and all the children were brought into the village school. In my opinion consolidation has been a success where it has been put in force.

Trusting this may be satisfactory, I remain,

Very sincerely yours
MASON STONE

Gary, W. Va., May 26, 1916

DEAR SIR:

In response to a request made by Supt. W. C. Cook, of McDowell county, W. Va., I am writing you concerning the workings of the consolidated school in Adkin district of McDowell county.

This school was established by bond issue in 1912. The building was erected in 1912–13, and was opened September 10, 1913. Three wagons were put into operation to carry the pupils from three towns at distances of one, two and three and one-half miles from the building. In some of these wagons only the four upper grades were so transported, and in others all ages of pupils were brought in. The consolidated system as we have it has always been satisfactory and we could not be induced to go back to the old system of one-room schools formerly in vogue.

Efforts are being made to effect more consolidation in other parts of the district which will no doubt be successful.

Yours very truly
C. H. ARCHER, *District Sup't, Adkin district*

Good Roads Aid Schools

One of the great agencies in the State for the proper administration of rural schools is New York's great system of improved highways. The movement to build a system of improved highways is of recent origin. It was inaugurated in 1898, only eighteen years ago, under the "Higbie-Armstrong" and the "Fuller-Plank" highway acts. In 1907, the people of the State voted to raise by the issuance of bonds $50,000,000 to be used in the construction of improved highways. In 1912, the people of the State again voted to raise by the issuance of a second bond issue, an additional $50,000,000 for the construction of additional improved highways. The highways which have been and which are to be constructed out of this enormous appropriation of $100,000,000 are generally known as state roads. Approximately 12,000 miles of this type of roads have been designated to be constructed out of this fund. The report of the State Highway Commissioner for 1915 shows that, on January 1, 1916, about 8000 miles of state road had been constructed or were under contract for construction. This is about two-thirds of the entire mileage to be constructed. The same report shows that about $75,000,000, or three-fourths of the entire appropriation, has been expended on roads completed or under contract for construction.

When these state roads are completed, the total amount of mileage will represent only one-seventh or one-eighth of the entire highway mileage of the State. In order to extend the improved highway system, the State has encouraged each town to improve its highways by providing a system of state aid. The State appropriates a fund which is apportioned by the State Highway Department to the several towns of the State for the improvement of their respective town highways. This fund is apportioned upon the assessed valuation per mile of road in each town. Under the statute regulating this subject, the towns of the State are entitled to receive annually about $2,200,000. In addition to this sum, which must be expended for the improvement of town highways when it is once apportioned, each town in the State may raise by local tax, funds for the improvement of its highways. The report of the State Highway Commissioner for 1914 shows that the several towns of the State raised in that year the aggregate sum of $3,340,000 for this purpose. If the towns should raise this sum annually, there would be invested each year in the improvement of town highways, $5,540,000. The annual investment of such sum in constructing improved town highways of the type which have been constructed in many of the towns of the State would rapidly increase the mileage of improved highways in the State. In his annual report of January 1, 1916, the State Commissioner of Highways states that over 4000 miles of town macadam road and nearly 6000 miles of town gravel roads, or a total of 10,000 miles of improved town highways, have been constructed within the past few years. The combined mileage of state roads and of town improved roads includes about one-fourth of the total mileage of highways through the entire State.

It is the settled policy of the State to maintain a system of improved highways. The State not only will maintain the system of state roads which it has constructed but it may reasonably be expected that such system will gradually be extended. These roads have made rural life more attractive,

have made agricultural pursuits more profitable by bringing the farm in closer touch with the markets, and they afford those living in the rural regions the opportunity of enjoying the amusements and the social life of village and city. These roads have enhanced the value of all farms in the State which are located upon or near them. The construction of improved town roads has exerted a similar influence upon the conditions and life of the sections of the State through which they extend. For this reason, we may confidently expect that the maintenance of these roads and the rapid extension of such type of roads will be a permanent policy of the State in the development and maintenance of its highway system.

In this connection, consideration must be given to the recent action of the United States government on the question of improved highways. This subject is one in which the national government is certain to become permanently interested. Congress appropriated $90,000,000 in July last for the construction of national highways. This sum was appropriated to be apportioned among the several states on condition that each state should duplicate the amount of its apportionment. This measure therefore provides for an expenditure within the next five years of $180,000,000 for the construction of national highways through the several states. New York's share of this appropriation is about $3 800,000. The act of July last made the initial appropriation but the interests of the national government in the subject have recently become so vital in many respects that it may reasonably be expected that the government has simply entered upon a great program in the construction of national highways and that other appropriations for the extension of this system of roads will follow.

Since the State entered upon the policy of improving its highways in 1898 there has been expended or authorized for expenditure for that purpose the following: revenue from bonds for constructing state roads, $100,000,000; contributed by the State to the towns as state aid, about $25,000,000; appropriated by the towns for town highway purposes, about $80,000,000; New York's share of the appropriations made by Congress, about $3,800,000. In addition to these items, a large amount of money has been raised and appropriated by the counties for the purpose of constructing and maintaining improved roads. The various amounts are rapidly increasing each year. The sum received as federal aid will in a few years be greatly in excess of the amount indicated above.

The amount authorized therefore for the construction of improved roads in this State within the last eighteen years exceeds the aggregate amount which all the cities and all the school districts of the State have invested in school buildings and sites. This great investment by the people, in good roads, should be utilized in every way possible to give a proper return thereon. These roads may be made one of the State's greatest agencies in the further development of her public school system. If these roads make the farms of the State more accessible to the markets because greater loads of produce may be hauled in less time and with greater comfort and less expense, such roads should also make the schools more accessible to the children of the State. If these roads permit families to drive twenty-five and forty miles even by automobiles, as many do, to attend a dinner party, a dance, a theater, a political meeting, or other forms of amusement in the evening without hardship, then surely such roads may also be



NIAGARA FALLS–BUFFALO, PART 2, STATE HIGHWAY NO. 5164, NIAGARA COUNTY
Showing a dual section of roadway-earth and brick



TROY–SCHENECTADY, PART 3, HIGHWAY NO. 604, ALBANY COUNTY



SARATOGA–SCHUYLERVILLE HIGHWAY NO. 244, SARATOGA COUNTY

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HOFFMAN–CRANESVILLE HIGHWAY NO. 5126, MONTGOMERY COUNTY



WESTCHESTER COUNTY — TOWN OF BEDFORD, TOWN MACADAM AT HON. SETH LOW'S FARM

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CALIFORNIA

utilized to take children by automobile three or four miles to attend a school which will afford such children the school facilities to which they are entitled, without imposing a hardship upon them. Official reports in this Department show that 3000 schoolhouses are located on state roads and improved town roads or upon highways leading to such roads, so that these state and improved roads may be used by the children in traveling to and from school.

Through the courtesy of the Honorable Edwin Duffy, State Commissioner of Highways, the accompanying pictures of state roads and of town roads are given.

Previous to the inauguration of the movement for improved highways in 1898, the several towns of the State were divided into *road districts* on a plan similar to that under which the territory of a town is still divided into school districts. Each of these *road districts* was under the general control of an *overseer of highways* as each school district is now controlled by a *school trustee*. Each of the taxpayers living in one of these road districts was required to work on the road a certain number of days according to the assessed value of his property. Each male citizen above the age of 21 years was also required to work on the roads one day for a poll tax. The overseer of highways was authorized to warn all persons or corporations required to work on the roads to come to such place on the road, at such time and with such implements as such overseer designated. Those who are familiar with the method of "working the roads" which prevailed under such system know how much time was wasted and how the roads deteriorated. Under the act of 1898, towns were allowed to abandon the old labor system or the plan of each person working out his time on the road and to adopt the money system by which the town appropriated a sum of money for improving the highways. The State encouraged the adoption of this plan by appropriating to each town an amount equal to 25 per cent of that which the town raised. In a period of ten years, 650 out of 933 towns in the State had adopted the money system. The plan had by this time become so generally acceptable and satisfactory throughout the State that the old plan or labor system and the old office of overseer of highways were abolished and the money or tax system made mandatory and a new officer, known as town superintendent of highways, created. This officer has supervision of all repairs and construction of the highways of the entire town.

The old labor system of working the highways was the system of a century ago but it *did not* provide means of transportation equal to the demands of the present times. Those living in the country succeeded in getting over these roads when necessity compelled but such roads did not provide the facilities required by farmers for such traveling as they were compelled to do. The district schools still provide an education for the children living upon the farms but not of that type to which they are entitled and which the commercial and industrial interests of the State demand. When the Legislature abolished the plan of our fathers in building and maintaining roads and the time-honored office of overseer of highways and pathmaster, as he was often called, that body was not guilty of an invasion of the home rule doctrine or of undemocratic conduct. The initiative in the general movement was given to each town and as soon as

the people of the town saw the advantages which would accrue to them by an adoption of a modern and businesslike method, they voluntarily adopted it. Since that time, the people living in the rural districts have built 10,000 miles of improved highways. The consolidation of schools should be determined by the people of each town and when they realize the advantages to be derived from such type of schools the people will provide them.

It is quite as important to the agricultural interests of the State that good schools shall be maintained as it is that good roads shall be maintained. Facilities to give the children living upon the farms, who are to be the future farmers of the State, an education which will properly prepare them for their work, is an asset as vital to farming interests as the construction of good roads to enable the farmers to reach market and to serve other necessities. If it was not an invasion of the doctrine of home rule to substitute the money system of working roads for the labor system and to abolish road districts in a town and to substitute town superintendents of highways for overseers of road districts in order to provide an adequate system of improved roads, why can it be considered an infraction of the doctrine of home rule to substitute a town board of education for the district trustees, place the maintenance of schools upon the administrative unit of the town instead of the district and confer upon the people of the town the right to determine how many schools the educational necessities of the town require in order to provide an adequate system of improved schools? Are roads of more importance to the farm than schools? Is the *marketing of produce* grown upon a farm of more importance to the farm than *educating the children* living upon the farm?

The adoption of the township bill in the administration of rural schools will aid in improving the school facilities of rural New York as much as the present system of maintaining roads has aided in improving the highways of New York over the plan in vogue for a century preceding the adoption of such system.

The adoption of the township system of schools will produce a spirit of cooperation between the town board of education and the town superintendent of highways which will result advantageously to the system of improved roads as well as to the schools.

State Agricultural Society Indorses Township System

At the annual meeting of the New York State Agricultural Society in 1915 the following action was taken in reference to the township system:

Report of Committee on Agricultural Education

DEAN H. E. COOK

Your committee has indorsed the report of the special committee on agricultural unification, and asks the privilege of making their report a part of the report of this committee.

Your committee also recommends to the careful consideration of this society the proposition to change the unit of administration of the rural schools of the State from the district system to the township system. Inequalities in taxation, for education particularly, exist under the antiquated plan of the school district system. The modern idea now prevails to a large

extent, in a majority of the best farming sections of the country, of bringing more pupils and more property to the support of a single school so that the work of such school may be graded, better teachers employed, adequate equipment provided, and the schools of the farming sections made the equal of the city or village schools. Your committee believes that the township system worked out on proper lines would result in a economical administration of schools affairs in the rural regions, as well as providing not only school facilities necessary for the proper development of the educational interests of the State, but an enlarged use of school plants throughout the agricultural sections for community purposes.

MR SCHRIVER: I move a division of the subject and then move the adoption of the report of the first committee on unification of agricultural education.

THE PRESIDENT: It is moved and seconded that we divide the subject of Dean Cook's reports and vote for the adoption of the first report which is the report on the correlation of the agricultural educational subjects.

Carried.

MR. SCHRIVER: In order to bring it before the body parliamentarily, I move the adoption of the second report.

Motion lost.

DEAN COOK: Would I be out of place in asking for a more positive vote on the township system? If I ever saw a weak vote on both sides, it was expressed by this audience. If the subject is worth our attention at all it is worth putting some positive stamp on it. Let us show where we stand on a question that is bound to be important in the next few years in our rural communities.

MR FRASER: I honestly do not know how to vote on it. I judge we have a committee that has been working hard and that are interested, but personally I do not know how to vote on it.

THE PRESIDENT: I think Mr Fraser expresses a somewhat general feeling or condition. The chair will consider any resolution.

DEAN COOK: I should like to move for a reconsideration and give us a chance to vote on the two questions involved.

THE PRESIDENT: The Chair believes that a brief statement of just what the township proposition is, would probably clarify the matter a little in the minds of some people who have not given it much study. My understanding is that the proposition is to create in the township a township board to take the place of the direct school boards as we have them now, leaving the disposition of the schools entirely in local hands. This would make it possible for the town board to combine two or more schools in one if that seems advisable, and at the same time it would be left to the discretion of the board to continue other districts where they are now organized. The board would have the privilege of leaving the matter just as it is now, the only difference being that there would be a township board instead of a school district board, and that such board would have the authority to combine certain schools, if that seemed the best plan.

MR GILES: Unfortunately, I was out of the room and only came in just at the close of this report. It seems to me that we are not going at this just right, and, since it is open for reconsideration, I believe what I shall say will be in order. This committee has done a large amount of work at your direction. I think it is entirely right and proper to accept the report of that committee without adopting any part, and then take up the different recommendations for adoption or rejection. Let us accept it, and then it becomes our property and we can discuss it and settle it in a parliamentary manner.

THE PRESIDENT: Shall we reconsider the question?

Motion seconded. Carried.

THE PRESIDENT: The Chair will now consider a resolution on the question as it originally stood.

MR GILES: I move that the report of this committee be accepted. By that I mean it then becomes our property and we can take the questions up separately, and the body take care of them.

Motion carried.

THE PRESIDENT: Is there anything further at this time? I might say that I think the usual way would be for the matter to come in as a resolution and go to the committee on resolutions. If the Chair might, it would suggest that this be done in this case.

MR VAN ALSTYNE: It seems to me that the matter is clearly before us, and that we should dispose of it now. I move that this society accept or adopt the proposition of the township school as outlined by Doctor Finegan yesterday.

Seconded.

THE PRESIDENT: I think that the resolution should be put in writing and submitted to the committee on resolutions.

MR SCHRIVER: Is there any objection to our continuing in the way we once started, proceeding with the adoption of the first report?

THE PRESIDENT: It has been adopted.

MR SCHRIVER: What did the reconsideration involve?

THE PRESIDENT: The second question.

MR SCHRIVER: I move that we adopt the report as presented by the chairman of the committee.

MR GILES: I appear to discuss this question under some embarrassment, as I am not quite ready to be recorded. I am a little like Mr Fraser. We certainly had a very illuminating discussion yesterday by Doctor Finegan, and one that probably carried conviction to some doubters. In round terms Dean Cook has said, and Doctor Finegan approved, that we stand for the township system. But there are many details that have to be worked out before we can act intelligently. We have relegated to ourselves in a way, for the time being, duties of assistant legislature, and we would not want them to pass a bill without a first, second and third reading. We understand a bill is to be introduced. We do not know how these schools are to be supported. We do not know how the present indebtedness will be handled. I do not want to see a reform movement stopped. I am very confident in the opinion that neither this state society, nor any of us as individuals, are sufficiently posted on the whole details of this plan to pass now an arbitrary resolution to send to the Legislature, stating that we will adopt the township system. It may be coming. If it is coming, let us go carefully. I am opposed to this society passing this sweeping resolution now that ties us to a system, the details of which we do not know. I shall vote, no.

MR VAN ALSTYNE: I have always been an opponent of the township system of schools, but as I said in conversation with Doctor Finegan yesterday, I have become converted. There are some details I do not know about and that I am not clear on, but it seems to me that this body is not called upon at this time to pass upon details — that is not our function in regard to any matter. As I understand it, we are only called upon now to pass upon and approve the principle of the township system and the system of the town board of trustees, which to my mind is certainly sound. Our district superintendents are very good, but it must be apparent from what Doctor Finegan said, that an immense amount of power is in their hands; not too much power if they are the right men, but a great deal too much if they fail to come up to that standard. With the system of the township trustees, it seems to me that is avoided. I believe we must have something

better. Here is a plan presented, apparently economic, that has been worked out in other places, and we are simply asked now to vote on our approval of the township system as a whole. I believe the principle is sound and I think that the majority of people so believe. The details can be worked out later.

MR WEED: I believe Mr van Alstyne has brought out the proper point. We are not concerned with the details. The report of the committee simply says that they approve the township system as an abstract thing. We are not called upon to approve any special township system, but that we believe the township system is better than the supervisory district system. I am fully convinced that it would be better in the district where I live. We have, I think, 9 pupils on our school roll at present. There were 18 last year and I think our average attendance was about 7. We can not afford to pay the teacher we would like to have to teach those pupils. If the whole enrolment comes, there are but 18 pupils, ranging from 6 to 16 years of age. It is a pretty hard thing to get one teacher competent to teach them. It is not a specific plan but the general plan which we are called upon to approve.

MR TUTTLE: I think there is a misapprehension here on the part of some, that if we adopt the township system we are going to do away with the school superintendent system. This is not true. Doctor Finegan said that the school superintendent could supervise the fewer schools after consolidation much more efficiently than he could supervise the large number of schools under the present district system. It does not do away with the superintendent at all. It means the consolidation of certain schools, making perhaps one instead of four. Misapprehension should not be in our minds when we vote on this question. I think that this question is one that ought to be referred to the Association of School Superintendents. They are the men who visit all of these district schools. They know their own territory absolutely and perfectly, they know the requirements of the schools and the communities, and the feeling of the people in those communities. I wish to amend the motion which is before us by making a motion to amend this way, "That this question be respectfully referred to the Association of School Superintendents of this State," and let them confer with the Education Department on this subject.

DEAN COOK: It seems very unfortunate — we are dealing with legislative problems and education problems, soil problems, and all the problems incident to our life, and I do not understand that this is a school of agriculture, a legislature, or an education department. If our good friend's position were sound we can eliminate all of our work and refer it back to the organizations that deal with these subjects.

THE PRESIDENT: If Dean Cook would allow the Chair to say, the amendment has not yet been seconded.

All in favor of the adoption of the report on the township system, signify it by rising.

Carried — 30 to 13.

Report of Committee on Common Schools at the Annual Meeting of the State Grange, February 1916

Worthy Master and Patrons:

Your committee on common schools desires to make the following report:

There were six resolutions presented to us, all of which pertained to the matter of the township bill no. 1731 which involves as paramount features the abolition of the present school district officers without affecting in the least the present district boundaries and establishing town boards of edu-

cation, also making a uniform tax in all districts of a town. All of these resolutions were read and reread, giving them the most careful consideration.

There were, also, four resolutions offered to the committee to amend section 129 of article 5 of the Education Law of this State, which gives district superintendents authority to change the boundaries of rural school districts.

We held a public hearing on all resolutions, which was largely attended, and at which the questions were discussed at great length by many interested people.

Practically all were substantially in favor of the township bill, as it is termed, becoming a law, but in a modified form from the bill as drafted a year ago.

On account of the wide divergence of opinion on a few of the salient points of this bill and chiefly because of the evident misunderstanding throughout the State of this extremely important matter, your committee deemed it the very best of wisdom to not take any definite action upon this bill, or resolutions offered, but to continue the action of the State Grange at its last meeting upon this measure for another year, and in the meantime provide a way in which every grange in the State may have the opportunity to study the bill as drafted at present and suggest any changes that they may consider as being for the best interests of the State at large.

The prevailing sentiment relative to the education law seemed to be in favor of the resolutions presented, but since the matter of the township bill was not definitely acted upon the committee unanimously thought best that all action upon pending measures of this body be deferred for one year.

Your committee, however, desires to recommend to your honorable body the following resolution, which we beg you to accept:

Resolved, That the so-called township bill as indorsed by the State Grange last year be left as it is until our meeting in 1917.

And that *Whereas,* Every year there is always so much work to be done on common schools and educational matters, that a permanent standing committee be established consisting of three members, each to serve for a term of three years, except the first one, when one member shall serve one year, another for two years, and the third for three years, making it necessary, after the first year, to have one appointment each year.

And *Whereas,* There is quite a general misunderstanding of the present bill in all parts of the State, that this committee cause to be distributed to all granges of the State circulars definitely explaining all important features of the bill.

It is also recommended that all subordinate granges devote at least one lecturer's hour to a consideration of the bill and afterwards present their resolutions containing reasons why they are for or against the bill to their pomona grange, at some time before December 1, 1916; that each pomona grange shall draw up resolutions from those submitted by the subordinate granges and send same to the chairman of the standing committee on common schools and education of the State Grange, that said committee may be able to formulate some resolutions in accordance, as much as it is possible and feasible, with the wishes of the farmers of New York State and have them presented to the State Grange in 1917.

Whereas, The township school bill will undoubtedly be considered by the present State Legislature, and

Whereas, It is an undisputed fact that there is urgent need of improvement of the country school system, and believing this bill is a step in the right direction; therefore be it

Resolved, by Arkwright Grange No. 1249, that the bill be passed as approved by the New York State Grange.

MRS BERTHA SNOW, *Sec'y*

Whereas, Section 129 of the Education Law of the State of New York gives a district superintendent unjust and practically unlimited power in changing school boundaries, dissolving and consolidating school districts, etc., and

Whereas, The State Commissioner of Education is requesting the district superintendents to make such consolidations as named in section 880 of article 34 of the same law, as the only persons to whom an appeal can be made, and

Whereas, The only relief from any order of a district superintendent is an appeal to said Commissioner of Education, and whose decision upon such appeal is final, thereby giving him more power than should ever be vested in any one official; be it therefore

Resolved, That the State Grange go on record as being in favor of immediate legislative action permitting any school district whose appeal from the act of a district superintendent changing school boundaries has not been allowed, the right to take their case into court to be tried by a judge and jury, and be it further

Resolved, That we favor the repeal of section 129 and also an amendment of section 880 of the Education Law making the decision of the Commissioner of Education upon any appeal provided for by said section subject to review by the courts.

Whereas, Section 129 of article 34 of the Education Law of this State gives a district superintendent an unjust and unlimited power in the changing of boundaries of rural schools, and

Whereas, District superintendents in many cases have made changes that are causing unnecessary expense to the farmers, and

Whereas, Sections 880 and 881 of article 34 of the same law are unfair and unconstitutional and give the Commissioner of Education more power than should be vested in one man, be it therefore

Resolved, That we ask the State Grange to make an effort to have section 129 of article 5 and sections 880 and 881 of article 34 of the Education Law repealed and a new section enacted giving all school districts that have had an appeal before the Commissioner of Education in regard to the changing of school district boundaries the privilege of taking their cases into court to be decided by a judge and jury.

Whereas, Section 129 of article 5 of the Education Law of this State gives a district superintendent an unjust and unlimited power in changing the boundaries of rural schools; and

Whereas, District superintendents in many cases have made changes that are causing inconveniences and unnecessary expense and hardship to the farmers of this State; and

Whereas, Sections 880 and 881 of article 34 of the same law are unfair and unconstitutional and give the Commissioner of Education more power than should be vested in one man; be it therefore

Resolved, That we ask the State Grange to make an effort to have section 129 of article 5 and sections 889 and 881 of article 34 of the Education Law repealed and a new section enacted giving all school districts that have made an appeal to the Commissioner of Education in regard to the changing of school district boundaries the privilege of taking their cases into court to be decided by a judge and jury.

Resolution offered by Conesus Grange No. 1195; indorsed by Springwater Grange No. 1245:

Whereas, The proposed law uniting rural schools would work a hardship upon the pupils of said schools of the State of New York, and

Whereas, It would place said schools in the hands of politics, and

Whereas, There would be grave danger of abuse of power by the proposed directors, and

Whereas, It would tend to materially increase the taxes of said rural districts; be it therefore

Resolved, That we ask the State Grange, an organization of rural people, to place itself on record as opposed to this bill and to do everything honorable within its power to prevent its passage.

Lockport, Jan. 8, 1916

Since we, the members of Niagara County Pomona Grange, have carefully considered in the light of conditions as they exist in our county, the communication from the State Grange legislative committee dated November 5, 1915, and calling our attention to the proposed amendment to the Education Law by creating town boards of education and providing for the support and maintenance of schools in towns, and since we believe

1 Such an amendment would complicate too much the organization of the schools of the towns, and

2 It would be difficult to elect a school board of seven in a town to perform thoroughly without salary the several duties outlined for it in this proposed amendment, and

3 That, if time should prove the necessity of remuneration for the services of this school board, it would make the office political, and would mix with politics the administration of the schools of the town, and

4 That the present administration of the schools is adequate under the trustee system with the efficient and thorough supervision of the district superintendent of schools.

Be it, therefore, *Resolved,* That we recommend to the New York State Grange that it use its influence to oppose in every legitimate manner possible the enactment into a law of the proposed bill no. 1731 to amend the Education Law of the State of New York.

[Signed] C. F. TREICHLER, *Master*
FRED COZZENS, *Secretary*

Resolved, That the New York State Grange is in favor of asking the State Legislature that no action be taken on the so-called township or consolidated school system at this session of the Legislature, but that each subordinate grange be requested and urged to study the subject, and that our state lecturer be requested to aid each subordinate grange lecturer in presenting the subject for study and consideration.

Resolved, That we express our appreciation of the work done by our legislative committee in this matter during the past year.

Resolution offered by B. T. Ball:

Resolved, That the Department of Education set a standard for all rural schools.

1 Any school not measuring up to the standard to be absorbed by another or other schools that do meet the requirements.

No school district having the ability and disposition to maintain a first-class school to be absorbed by another or other districts under any circumstances.

2 Such districts to have three trustees, a district clerk, and a treasurer. All to be elected at the annual school meeting.

3 Joint teachers and trustees conventions to be held annually in each supervisory district.

Trustees must attend such conventions.

Trustees' expenses to be paid from the school funds.

4 District superintendent to have not more than fifty schools under his charge.

He to visit each school at least one-half day each ten weeks.

5 Uniform blanks and books to be furnished by the State for the district officers.

Such blanks and books to be inspected by the state officials.

Such blanks and books to be kept in a place provided for them in the school building.

6 Every school to have sanitary toilets under same roof with the rest of the building, also approved light, heat and ventilation, also ample playgrounds.

7 All moneys for the general running expenses of the school to be raised by the county as a part of the regular county tax and paid to the district treasurer.

State moneys to pass through the county treasurer's hands.

Amount paid to the district treasurer to be based on the number of teachers in the district.

Individual districts may raise by special school tax any sums above what come from the county that may be wanted for any purpose.

8 Textbooks to be furnished by the county.

We, the undersigned committee of the Oswego County Pomona Grange, have carefully examined Assembly bill no. 1731, entitled an act "To amend the Education Law, by creating town boards of education and providing for the support and maintenance of schools in towns," introduced in the Assembly March 17, 1915, and we have also carefully studied the memorandum prepared by State Master Vary and State Secretary Giles, dated at Watertown, November 5th, 1915.

We believe that the common schools of the towns should be placed on a more uniform basis; that the teaching ability can be made more effective; that uniform textbooks should be provided; that supplies should be purchased more cheaply; and that the burden of taxation should be more equitably distributed. In accomplishing these important changes the farmers and the rural population should be very vigilant and watchful that home rule be conserved and not surrendered. We should hold a steady and firm hand lest we fall in the tide of centralization of power and unconsciously delegate to more remote powers the underlying principles of our government — the right of having a voice in our homes and a hand in governing our community. Let us not be governed by future promises, but let us exercise our independent thought and determine just what we must surrender and just what we shall gain.

Would we not obtain greater home rule if it is provided that the voters in the present school districts elect trustees as at present, that the trustees so elected prepare estimates of the amounts of money which will be required to operate the school, that the voting inhabitants have a voice in whether or not the school shall join with another either permanently or otherwise, that the trustees shall be the custodians of the school district property and have a voice in recommending needed supplies and repairs, that the trustees so elected meet at a central point and elect a town board of education?

Would it not provide a greater degree of home rule for the rural taxpayer if all union school districts be excluded from the proposed act instead of villages having a population of 5000 or over? Why make the town system of school taxation more extended than the town system of highway taxation whereby the incorporated villages are excluded? Why should the rural population assist in maintaining the high schools in incorporated villages any more than they should assist those localities in paving their streets?

We respectfully submit the foregoing for careful consideration.

Resolution submitted by Past Lecturer Lewis County Pomona Grange:

Whereas, It is generally conceded that the rural schools have carried the United States safely for over 100 years and that it would be far better and safer for the towns and cities to carry their own children out into the country district schools and keep them in school there, thereby avoiding the saloons and the dancing houses that are in the cities, as we all want our

people and our children to keep clean bodies, clean hearts and clean souls, which, if we can have but one, is far better than a college education. The country people are saying we can and we will keep our country district schools and woe to the politician that works against us. The districts that today have but few scholars may in four or five years have between twenty and thirty scholars. In the Stiles district four times in the last fifty years that school has gone down to two, three and four scholars, and in a few years there were between twenty and thirty scholars. In the Stiles district recently one boy passed the eighth grade before he was 13 years old and had taken the college arts course in Lowville Academy nearly one year before he was fourteen years old. In that Stiles district 47 years ago Mary Stiles, Jared Stiles' only daughter, went to the State Normal School at Oswego and entered the State Normal School one year in advance, right from that country district school, and every country district school in this, our great State, the greatest and best state in the whole United States, can do just as well if the trustees try as hard as those trustees to hire first-class teachers. And as the farmers learn to do intensive farming instead of extensive farming and the large farms are divided into small farms, we will have more families and more scholars; then we will need our country district schoolhouses and schools more than we ever have before. Therefore,

Resolved, That we will keep our country district schoolhouses and schools just as they are. Only we demand that there be money appropriated to help build better schoolhouses and we also demand better teachers.

Respectfully submitted

H. FAY NETHAWAY, *Chairman*
JAMES PRINGLE
FREDUS H. WILCOX

Report adopted.

Report of Subcommittee on School Taxation to State Association of Tax Officers

January 5, 1917

Hon. Ogden L. Mills
President, New York State Tax Association
15 Broad street, New York City

MY DEAR SENATOR:

The subcommittee appointed by you to consider the subject of school taxation has held two meetings and reached a unanimous agreement upon a report.

The committee begs leave to report as follows:

It would be difficult to construct a system of school taxation the operation of which would result in greater injustice and inequality of taxation than the present school districts system. There has been no material change in the system of taxation for school purposes in this State since schools were established more than a century ago. When schools were first organized any group of citizens who desired to associate themselves together

for the purpose of maintaining a school could do so, without reference to the assessed valuation of the property involved. The schools established by these associations were later formed into school districts and, in the formation of such districts, no consideration was given to the number of children for whom school facilities were to be provided, the amount of territory embraced in the district, or the amount of assessable property which would support the schools. As the country became settled and the population increased, other districts were formed simply to meet a local necessity.

There are now more than 10,000 school districts in the State, outside of the cities and villages. More than 8000 of these maintain one-room schools and in about one-half of such schools the average attendance is less than ten. In about 1500 of these districts the assessed valuation of all property in the district is less than $20,000. This means that five farms of an average value of $4000 each must bear the burden of taxation for the support of a school. More than 2000 other districts have an assessed valuation ranging from $20,000 to $40,000. In these 2000 districts ten farms of an average value of $4000 each must support a school.

The two essential elements for the maintenance of a school are the children to be educated therein and the property which must support it. The number of children attending the schools in the districts to which we have referred and the value of the property which must support such schools make it impossible to maintain good schools in these districts. There are, therefore, more than 3500 school districts in which it is not possible to maintain a satisfactory school. It is a fundamental principle that inequality of taxation for governmental purposes in any division of government results in an inequality of the services administered under such government. It follows that inequality in taxation for school purposes means an inequality in educational facilities and opportunities.

Your committee examined the official reports of the superintendents of several of the counties of the State and found it to be the general rule that one district would have an assessed valuation, for instance, of $15,000 and an adjoining district in the same town would have an assessed valuation of $150,000. It often occurs that the district having the low assessed valuation has more children to educate than the district having the large assessed valuation. This inequality of taxation is well illustrated by the following official reports of the tax rate for school purposes:

District	*County*	*Tax rate*
2 Peru	Clinton	.00099
13 "	"	.02253
6 Tompkins	Delaware	.010
16 "	"	.044
6 Hancock	"	.01065
21 "	"	.05177
6 Evans	Erie	.002
14 "	"	.0055
8 Brighton	Monroe	.00209
9 "	"	.00253
9 Phillipstown	Putnam	.01589
14 "	"	.00253
4 Canandaigua	Ontario	.00835
1 "	"	.00368

District	*County*	*Tax rate*
3 Phelps	Ontario	.00192
14 "	"	.00604
7 Edwards	St. Lawrence	.017
9 "	"	.00389
1 Rossie	"	.0144
8 "	"	.00399

Similar illustrations for every town in the State could be taken from the official reports which have been filed in the Education Department by superintendents of the several supervisory districts of the State.

The present system of taxation for school purposes not only results in an inequality of taxation and in providing inefficient schools but it is also wasteful in its operations. Thousands of dollars are wasted every year under this system of collecting taxes for school purposes. In some districts taxes remain uncollected, in others proper returns are not made, in others, through the negligence and improper qualifications of officers or for other reasons, school taxes which are collected are not paid into the treasury. It is impossible to establish a bureau which could organize an effective supervision of the collection of taxes in the 10,000 school districts of the State. The expense of such supervision makes it prohibitive.

There are nearly 14,000 separate officers charged with the duty and responsibility of levying and assessing taxes for school district purposes. There are also nearly 10,000 officers charged with the duty of collecting taxes for school purposes.

If the basis of administration for school purposes should be established upon a larger administrative unit better business methods would prevail in the assessment and collection of taxes, much waste of funds would be avoided, the inequality of taxation now prevailing would be eliminated, the burdens of taxation for school purposes would be more fairly distributed and the inefficient schools now maintained could be placed upon a basis which would serve the interests of separate communities to a much greater extent.

Your committee also examined the provisions of the bill introduced into the Legislature of 1916 by Assemblyman Machold of Jefferson county and reports that in the judgment of its members the township bill proposed therein as a substitution for the present school district system would result in more efficient schools, in economy in the administration of such schools and in a just and equitable system of taxation. Under the terms of such bill a town school board, selected by the voters of the town at a special school election, prepares a budget for the schools maintained in the town. This budget is to be presented to the board of supervisors at its annual meeting and such board is to provide for the levying and collection of such taxes at the same time and in the same manner as all other town taxes are collected. The unit of taxation for all local governmental purposes is the town. If the plan proposed in this measure should be adopted the assessment of taxes for school purposes would be on the same basis as taxation for all other local purposes.

The committee recommends the indorsement of the proposition making the town the unit of taxation for school purposes in accordance with the plan outlined in this bill.

Respectfully submitted
THOMAS E. FINEGAN
OTHO G. CARTWRIGHT
JULIUS A. ROBERTS
H. J. COOKINGHAM, JR
Committee

Resolution adopted by the Seventh State Conference on Taxation, held at Rochester, N. Y., January 11 and 12, 1917

Whereas, The present system of taxation for rural schools is wasteful in its operation and unequal in its burdens;

Whereas, The present unit, the rural school district, finds in one instance a small unit with large property assessments, and an adjoining unit with small property assessment, and,

Whereas, Justice demands that all the property of the town should bear equally the costs of all the schools of the town; therefore

Resolved, That this association indorse the proposition to make the township the unit of taxation for school purposes.

Two Annual Meetings of State Grange Have Indorsed Township System

At the meeting of the State Grange in 1915 the following action was taken by that organization relative to the township bill:

The following resolution was offered by Mr C. M. Pierce:

Resolved, That this New York State Grange is in favor of making the town the unit of taxation for school purposes, with a town school board, but is not in favor of a general consolidation of rural schools at present.

The committee on common schools was unable to reach a unanimous decision on the above resolution and presented the following resolution, which was adopted by the grange:

Resolved, That the New York State Grange is in favor of making the town the unit of taxation for school purposes, provided that all incorporated villages are excluded from said unit. That we are in favor of a town school board of from three to seven members, to be elected by the voters at an annual school meeting. This board shall serve without salary, and shall have the same powers and duties as the present trustee or board now have in their respective districts, but this law shall not wipe out existing school districts nor change their boundaries.

The following report of the standing committee on common schools, of the State Grange, will be of interest to every rural school district in the State. It was adopted without a dissenting vote at the meeting held in Oneonta, February 9, 1917:

Your committee has made a careful study of the report of the standing committee on education and common schools of the State Grange, and has made full use of the excellent work done by that committee during the past year. It has held lengthy hearings, at which all interested were permitted

to be heard; 30 persons appeared and spoke, either as individuals or as representatives of their granges. It has examined with care all the resolutions submitted to this Grange on the subject of rural schools, by pomona and subordinate granges of the State, and has given due consideration to the same, and offers this report as a substitute for such resolutions.

As a result this committee is unanimous in its belief that the welfare of the rural schools of this State demands a change in the methods of administration, to the end that the burden of the same may be more equitably distributed and the authority for the administration of the schools may be lodged in the hands of the people who support them and patronize them.

It found, it is true, a considerable diversity of opinion on many matters, and that it would be impossible for any individual or set of individuals to secure all those things which they would desire to see incorporated in new school legislation. In fact, every member of this committee has found it necessary to surrender some of his personal views in order that a working compromise might be reached. But this has been cheerfully done because we realize that some legislation is desirable and necessary; that the State Grange should have a voice in such legislation, and that to further delay action would not only be neglecting an obvious duty, but would undoubtedly lessen the future influence of the Grange in this and other matters.

Therefore we recommend that legislation be passed making the town the unit of school organization and taxation. In the formation of such legislation we regard the following principles as fundamental:

1 We believe that the power of consolidating schools should rest entirely in the hands of the people. Therefore we recommend that such power shall be taken entirely from the district superintendent and the State Department of Education, and that no consolidation order shall hereafter be effective until confirmed by the board of education of the town or towns in which these districts are located.

2 We recommend that in towns having four or more districts, or school units, not more than two members of the board of education shall be chosen from any one district. And in those towns having only three districts, a majority of the board shall not be chosen from any one district.

3 We recommend that any bill passed shall contain a provision whereby local school authorities may establish in the rural communities schools adapted to the needs of such communities, with adequate provision for instruction in agriculture and homemaking; these schools to receive such state aid as will make possible their development without a tuition charge or an excessive tax rate on the town.

4 Whereas, the use of many different kinds of textbooks is now a matter of inconvenience and unnecessary expense, we recommend that any bill passed shall contain a provision for uniform textbooks throughout each town to be adopted by the board of education.

5 We recommend that the board of education shall not expend in any one year for the construction of new buildings or the remodeling, improvement or enlargement of existing school buildings, an amount in excess of one-half of 1 per cent of the assessed valuation of the town, and in no case in excess of $5000, without a vote of the qualified school electors of the town.

6 Whereas, experience has shown the present method of electing district superintendents of schools to be unsatisfactory, we recommend that such officials be elected at a joint meeting of the members of the town boards of education in each supervisory district.

7 We recommend that the town board of education shall consist of the trustees elected by the several districts in the same manner as at present, the board to choose its own chairman and appoint its own working committees, and that in submitting to the school electors the names of persons to be voted for as members of the board of education the connection of any political party designation with such name shall be absolutely prohibited.

8 Whereas, it is impossible for your committee to include in its report all the numerous details entering into a measure of such importance as a law on the subject now under consideration, we recommend that S. J. Lowell,

state master, and W. N. Giles, state secretary, or their successors as legislative committee, be a committee to represent the State Grange of New York in the framing of a law for the government of the rural schools of the State; and we ask them to secure the incorporation in such measure of the principles above set forth, and in other matters to secure what they believe, in their judgment, to be for the best interests of the rural schools of the State.

H. A. Crofoot
J. Eugene Dillenbeck
Howard S. Murphy
Fred. Dascond
William A. Mather
Mrs H. T. Donovan
Mrs R. R. McLouth
Lynn Tilley
Millard L. Hundley
Mrs C. A. McFadden
Mrs Milo F. Randall

Tax Rate in One District

District Superintendent Pierce of the third supervisory district of Erie county has submitted the following statement in relation to the average daily attendance, cost per pupil and tax rate for the several districts under his supervision:

Aurora

Dist. no.	Average daily attendance	Cost per pupil	Tax rate per M
1	492	$52.59	$8.92
2	57	20.00	8...
3	10	47.23	3.30
4	22	26.49	4.11
5	28	19.45	6...
6	8	57.11	4...
7	11	53.93	5...
8	41	36.58	8.53
9	16	28.28	6...
10	17	30.33	5.40
11	11	42.14	5.80
12	14	37.55	6.86
Average rate for town			$5.99

East Hamburg

Dist. no.	Average daily attendance	Cost per pupil	Tax rate per M
1	271	$47.50	$9...
2	19	29.07	3.06
3	28	32.94	5.50
4	37	15.08	6.29
5	18	36.13	3.09
6	25	25.12	3.55
7	19	32.31	8...
Average rate for town			$5.50

Elma

Dist. no.	Average daily attendance	Cost per pupil	Tax rate per M
1	9	$58.93	$4...
2	13	49.03	5.80
3	22	28.21	4.80
4	15	36.94	2.84
5	15	34.09	3.89
6	30	*a* 133.16	18.03
7	44	42.31	6.11
8	43	26.69	7...
9	10	48.27	2.50
10	23	38.19	5...
Average rate for town			$5.99

Marilla

Dist. no.	Average daily attendance	Cost per pupil	Tax rate per M
1	37	$33.63	$9...
2	13	38.26	6.50
3	26	21.15	9...
4	11	42.26	7.50
5	23	22.40	4.50
6	23	23.22	6.54
7	21	28.90	6 50
8	16	35.20	10...
9	23	20.33	8...
Average rate for town			$7.50

Wales

Dist. no.	Average daily attendance	Cost per pupil	Tax rate per M
1	10	$43.00	$6.90
2	23	26.32	5.50
3	12	40.20	7.30
4	6	80.57	7.50
5	45	23.98	5.40
6	5	94.30	6.32
7	18	28.68	6.50
8	32	20.72	4...
Average rate for town			$6.18

a Cost per pupil very much above normal for the reason that the district is paying for new building and equipment in two installments

Attention is directed to the fact that in one district in the town of Aurora the tax rate a thousand was $3.30 and in another district it was $8.92, while the average for the town was $5.99. In East Hamburg the tax rate in one district was $3.06 a thousand and in another district it was $9, while the average for the town was $5.50. In Elma the tax rate in one district was $2.84 a thousand and in another district it was $7, while the average for the town was $5.99. In the town of Marilla the tax rate in one district was $4.50 a thousand and in another district $10, while the average rate for for the town was $7.50. In the town of Wales the tax rate in one district was $4 a thousand and in another district $7.50, while the average for the town was $6.18.

The effect of the township system on the question of taxation would be to equalize the cost of maintaining the several schools in a town. The poor, weak districts which are now burdened with taxation for the maintenance of school would be relieved to the extent of paying only their proportionate share for school taxes. Illustrations similar to these could be given for every town in the State.

Opinion of Legislative Committee of State Grange

Watertown, N. Y., November 5, 1915

To the Subordinate and Pomona Granges:

The Committee on Legislation of the State Grange incloses herewith copy of the proposed township bill which was before the Legislature of 1915. The committee participated in the drafting of this proposed bill and gave the measure approval. We desire to call the attention of the granges of the State to some of the principal features of the bill. We ask all granges to examine this bill and to suggest amendments which will improve it. Your attention is especially called to the following provisions:

1 This bill may well be called a home-rule measure in rural education. It confers powers in relation to the management and control of rural schools, which are now exercised by district superintendents and the Department at Albany, upon the people themselves and upon representatives which the people may choose at local school elections. The committee regards this as one of the strongest features of the bill.

2 Not a single school district in the entire State is disturbed in any way by this bill. Not a single district is consolidated with another district. The boundaries of no district in the State are modified in any way whatever. Every school district now in existence is continued under this bill as such district is now formed.

3 The bill proposes to substitute for the various local trustees of the several districts of a town, a town board of education. This board is to be chosen by the local school voters of each town, at a school meeting held in May of each year and such board is to have the general charge, control and management of all the schools of its town.

4 This board is to determine in what districts school shall be maintained. If the children in a district may conveniently attend the school of another district without hardship and without traveling too far, the board of education of the town has authority to close such school temporarily and direct that the children attend the adjoining school. The board may,

in short, under this proposed plan open schools in a town whenever conditions require it and close such schools when necessary. Thus the varying conditions of the rural regions may be met and their needs as to schools promptly satisfied. We believe that any board of seven men and women, chosen in a town, may be trusted to act judiciously in an important matter of this kind and for the best interests of the people in all parts of the town. Under such arrangement, no unnecessary school will be maintained and a school may be operated in any district in the town where the convenience of the people requires it.

5 This plan will result in economy in many ways and in a great saving to the farmers of the State at large. Large sums which are now wasted and lost and moneys which are not even collected on a tax list will be saved to the people of the town. There will be no expenditures for the maintenance of unnecessary schools. All supplies for the schools of an entire town will be purchased in bulk and at a price much less than they may be purchased now. Textbooks may also be purchased on the same basis.

6 Not more than one-third of the money now expended in the enforcement of the compulsory attendance law and medical inspection law will be required under the plan proposed by this bill and much better results will be accomplished.

7 Uniform textbooks for an entire town will be provided and the parents of children, who move from one district to another, will not be compelled to buy new books. A large saving to the farmers of the State will result therefrom.

8 The taxes for the support of schools will be raised by the entire town. This will place the distribution of school taxes upon a more equitable basis. All the property of a town will pay its proportionate and equal share for the maintenance of the schools of the entire town. The burdens which are unjustly borne by more than one-half of the rural schools of the State will be removed. Large corporate interests, now paying taxes for the support of a single school, will pay their proportionate share for the maintenance of all the schools of the town.

9 Better teachers may be selected by a board for an entire town than if the teachers are selected by the school officers in each of the districts of the town. Better instructtion will therefore be provided for the children.

10 Provision may be made for high school instruction in towns in which high schools do not exist. The whole plan will have a tendency to provide for all the children of the farming districts, school facilities which will be the equal of the school facilities provided in the cities.

11 We believe that one of the desirable features of this plan will be the bringing together of the farmers of an entire town and the solidifying of them into a community of interest. We believe that, under this management, the rural schools of the State may restore to the agricultural sections much of the prestige and leadership in intellectual, social and political matters which such communities possessed a generation ago.

Respectfully yours

W. H. VARY
W. N. GILES
Committee on Legislation

The Passage of the Township Bill — 1917

The following is a report of the action of the Legislature in 1917 on the township bill taken from the New York State Assembly and the Senate Journals. It contains a full discussion and the vote on the bill.

Int. no. S. 647. Pr. no. S. 1484. Mr Halliday. "An act to amend the Education Law by creating town boards of education and providing for support and maintenance of schools in towns."

February 22

Read first and second time. Referred to committee on public education.

March 28

Mr Halliday moved that the committee on public education be discharged from the consideration of Senate bill (no. 727, int. no. 647) entitled "An act to amend the Education Law, by creating town boards of education and providing for the support and maintenance of schools in towns," and that said bill be amended, reprinted and recommitted to the committee on public education.

The president put the question whether the Senate would agree to said motion, and it was decided in the affirmative. (New York Senate Journal 1917, v. 1, p. 250, 709–10.)

Int. no. A. 911. Pr. no. A. 2235. Mr Machold. "An act to amend the Education Law by creating town boards of education and providing for the support and maintenance of schools in towns."

February 22

Read first time — Referred to public education committee.

March 28

Mr Machold offered for the consideration of the House a resolution, in the words following:

Resolved, That the committee on public education be discharged from the further consideration of the bill (no. 1016, int. no. 911) entitled "An act to amend the Education Law, by creating town boards of education and providing for the support and maintenance of schools in towns."

Mr Speaker put the question whether the House would agree to said resolution, and it was determined in the affirmative.

Said bill having been announced, Mr Machold moved to amend by substitution therefor the following substitute bill:

(See Appendix no. 17)

Mr Speaker put the question whether the House would agree to said motion, and it was determined in the affirmative.

On motion of Mr Machold, said bill was ordered reprinted and recommitted to said committee.

April 11

Mr Machold gives notice that he requests that Assembly bill (no. 1872, int. no. 911) entitled "An act to amend the Education Law, by creating town boards of education and providing for the support and maintenance of schools in towns," a copy of which is hereto annexed, be made a special order, and asks that his request be referred to the committee on rules for the purpose of making said bill a special order on second and third reading.

Mr Speaker, from the committee on rules, to which was referred the bill introduced by Mr Machold (no. 1872, int. no. 911), entitled "An act to amend the Education Law, by creating town boards of education and providing for the support and maintenance of schools in towns," reported in favor of the passage of the same, with the following amendments:

Page 4, line 3, strike out "more than," and after the word "teachers" insert "or more."

Page 12, line 1, strike out all that follows the word "Determine."

Line 2, strike out "be maintained and," and insert after the word "employed in the several schools of the town"; also strike out the word "therein" in such line.

Page 4, line 6, strike out "at least" and insert in lieu thereof "only."

Line 9, strike out all that follows "3."

Line 10, strike out all of such line down to and including the word "necessary." Change the letter "p" in the word "provide" to a capital.

Line 11, insert after the word "transportation" the words "when necessary, and after the word "children" in such line insert "attending school." Strike out the word "such" in line 11.

Page 24, line 4, after the word "more" insert "at the time this act takes effect."

Page 24, line 10, strike out "at least" and insert in lieu thereof "only."

Page 26, line 1, after the word "more" insert "or employing fifteen teachers or more."

Page 39, at the end of line 24, insert the following: "This act shall not affect a pending action or proceeding brought by or against a trustee, trustees or a board of education of a school district but the same may be prosecuted or defended in the same manner and for the same purpose by the board of education of the town of which such district forms a part, as though this act had not been passed. All contracts entered into by a trustee, trustees or the board of education of a school district prior to the taking effect of this act, under and pursuant to the provisions of the Education Law, shall be carried into effect according to the terms thereof by the board of education of the town of which such school district forms a part, in the same manner and for the same purpose as though this act had not been passed. Any right, existing or accrued, or any liability incurred by a trustee, trustees or board of education of a school district, prior to the passage of this act, may be asserted and enforced by or against the board of education of the town of which such school district forms a part, in the same manner and to the same extent as though this act had not been passed."

Those who voted in the affirmative were: Messrs Sweet, Adler, Machold, Callahan.

*and that the same be reprinted, as amended, and when it shall have been on the desks of the members three calendar legislative days it be made a special order on second and third reading immediately after the consideration of the special orders on third reading theretofore reported.

Which report was agreed to, and said bill ordered reprinted, as amended,

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* So in original.

and that when it shall have been on the desks of the members three calendar legislative days it be made a special order on second and third reading immediately after the consideration of the special orders on third reading theretofore reported.

April 19

Reported correctly printed no. 2235, int. no. 911.

April 23

On motion of Mr Machold, and by unanimous consent, said bill was ordered placed on the special order second and third reading calendar for Monday next.

April 25

On motion of Mr Machold, and by unanimous consent, said bill was ordered placed on the special order second and third reading calendar for Wednesday next.

Mr Speaker announced the special order, being the bill (no. 2235, int. no. 911) entitled "An act to amend the Education Law, by creating town boards of education and providing for the support and maintenance of of schools in towns."

Debate was had thereon, when Mr Adler moved the previous question.

Mr Speaker put the question, "Shall the main question now be put?" and it was determined in the affirmative.

On motion of Mr Machold, said bill was read the second time and ordered to a third reading.

Said bill was then read the third time, having been printed and upon the desks of the members in its final form at least three calendar legislative days prior to its final passage.

Mr Speaker put the question whether the House would agree to the final passage of said bill, and it was determined in the affirmative, a majority of the members elected to the Assembly voting in favor thereof, and three-fifths being present.

Ayes 77, noes 54

Those who voted in the affirmative were:

Adler	Donnelly	Kiernan	Perlman
Armstrong	Donohue	Larney	Pierce
Augsbury	Ellenbogen	Law	Pratt
Baxter	Everett	Levy	Ryan
Bell	Fancher	Machold	Seaker
Bewley	Farrell	Mahoney	Sesselberg
Bloch	Fertig	Malone	Shapiro
Bloomfield	Flamman	Marsh	Simpson
Brennan	Gardner	McArdle	Slacer
Brereton	Goodman	McDonald	Smith
Brink	Gould	McGarry	Straub
Brush	Grant	McGinnies	Taylor, F. J.
Burr	Green	McNab	Tudor
Calahan	Greenberg	McWhinney	Twomey
Cheney	Hamil	Meyer	Wells, F. A.
Coffey	Hopkins, F. D.	Miller, E. H.	Welsh
Davies	Hopkins, F. E.	Miller, N. J.	Wheeler
Davis, E. C.	Judson	Mitchell, H. C.	Whitehorn
Davis, G. T.	Kelly	Parsons	Youker
Dobson			

Those who voted in the negative were:

Allen, J. C.	Fenner	Leininger	Serven
Allen, J. S.	Fullagar	Lord	Shannon
Ames	Gage	Lynch	Shiplacoff
Bourke	Gaylord	Martin	Showers
Bush	Geiersbach	McCue	Soule
Caulfield	Goldberg	Mead, C. L.	Talmage
Chace	Goldstein	Mead, J. M.	Taylor, A.
Cowee	Hager	Merritt	Thayer
Crane	Harris	Mitchell, H. J.	Wells, L. H.
Danser	Jenks	Murphy	Wheelock
Donohoe	Johnson	O'Hare	Wiltsie
Duke	Kasson	Praagen	Witter
Ericson	Kenyon	Quackenbush	Zimmerman
Fearon	Lattin		

Ordered, That the clerk deliver said bill to the Senate and request their concurrence therein.

(New York Assembly Journal v. 2, p. 427–28, 1255, 1811, 1822–23, 2250, 2269, 2348, 2503–4.)

April 25 — Received in Senate

On motion of Mr Lockwood, a bill (no. 2235, rec. no. 642) entitled "An act to amend the Education Law, by creating town boards of education and providing for the support and maintenance of schools in towns," which was read the first time, and by unanimous consent was also read the second time.

On motion of Mr Lockwood, and by unanimous consent, the rules were suspended and said bill ordered to a third reading and referred to the committee on public education, retaining its place in the order of third reading.

April 26

Mr. Lockwood, from the committee on public education, to which was referred the Assembly bill introduced by Mr Machold (no. 2235, rec. no. 642), entitled "An act to amend the Education Law, by creating town boards of education and providing for the support and maintenance of schools in towns," reported in favor of the passage of the same, which report was agreed to and said bill restored to its place on the order of third reading.

The committee on rules reported the following, namely, that Assembly bill (no. 2235, rec. no. 642), entitled "An act to amend the Education Law, by creating town boards of education and providing for the support and maintenance of schools in towns," with amendments be taken up forthwith in the Senate, be advanced to the order of third reading and be and continue the pending order of business, superseding and taking precedence over all other orders until the vote of the Senate upon the final passage thereon be taken; that debate thereon, including debate upon all amendments or motions offered for the purpose of amendments and every question arising pending its consideration, be limited to not exceeding one hour, not more than one-half of such time to the members of the majority and not more than one-half to the members of the minority; that at the expiration of such debate, the vote of the Senate shall be forthwith taken upon the final passage of the bill and the amendments offered thereto, if any, then pend-

ing; that no motion shall be entertained except for the purpose of amendment or call of the Senate and but one motion to adjourn shall be entertained and then only upon the recognition of the temporary president for such purpose; that in case a motion to adjourn is carried, the measure at that time under consideration together with the proposed amendments shall be the pending order of business when the Senate shall again convene and shall be taken up and continued as though no adjournment of the Senate had intervened and no additional time shall be allowed for debate thereon and the consideration of the measure shall be continued to the vote of the Senate on its final passage.

Debate on the adoption of this report shall not exceed one hour, not more than one-half hour to the members of the majority, and not more than one-half hour to the members of the minority, if desired.

That any and all rules of the Senate inconsistent with this rule be and they are hereby suspended until the vote of the Senate on its final passage.

The president put the question whether the Senate would agree to said report, and it was decided in the affirmative.

Said bill was read the third time.

The President put the question whether the Senate would agree to the final passage of said bill, the same having been printed and upon the desks of the members in its final form for three calendar legislative days, and it was decided in the affirmative, a majority of all the Senators elected voting in favor thereof, and three-fifths being present, as follows:

For the affirmative:

Boylan	Dunnigan	Lockwood	Slater	
Brown, A. P.	Emerson	Marshall	Stivers	
Brown, E. R.	Foley	Mills	Towner	
Burlingame	Gibbs	Murphy	Wagner	
Carroll	Gilchrist	Newton	Walker	
Carson	Halliday	Ottinger	Walton	
Cromwell	Hewitt	Ramsperger	Wellington	
Cullen	Hill	Robinson	Whitney	
Daly	Koenig	Sage	Wicks	
Downing	Lawson	Sheridan	Yelverton	40

For the negative:

Argetsinger	Knight	Thompson, G. F.	Walters
Graves	Mullan	Thompson, G. L.	7

April 30

Mr. Artgetsinger asked unanimous consent that he be recorded in the negative on Assembly bill (no. 2235, rec. no. 642) entitled "An act to amend the Education Law, by creating town boards of education and providing for the support and maintenance of schools in towns," which was passed on Thursday, April 26th. (Senate Journal 1917, v. 2. p. 1343–44, 1361, 1390–91, 1468.)

April 27

The Senate returned the bill (no. 2235, int. no. 911) entitled "An act to amend the Education Law, by creating town boards of education and providing for the support and maintenance of schools in towns," with a mes-

sage that they have concurred in the passage of the same without amendment. (New York Assembly Journal 1917, v. 3, p. 2616.)

April 27 — To the Governor.
May 2 — Approved — chapter 328. (New York Legislative Index, 1917, p. 273.)

On February 23, 1917, the following letter was sent by the committee on legislation of the State Grange to the pomona and subordinate granges indicating the results of their action after having consulted with the committees in the Legislature on the township school bill:

NEW YORK STATE GRANGE, P. OF H.
SECRETARY'S OFFICE

Skaneateles, N. Y., February 23, 1917.

To the Pomona and Subordinate Granges:

Your legislative committee begs leave to advise you that, pursuant to instruction from the State Grange, such committee has been in Albany in consultation with those interested in the township school bill and that a bill has been introduced into the Legislature which embodies the recommendations adopted by the State Grange in relation to this matter. The essential provisions of this measure are as follows:

1 Every school district in the State is continued under such bill as these districts now exist. No order consolidating two or more districts may become effective until such order is first approved by a majority vote of the town board of education and thereafter approved by a majority vote of the qualified electors of each district present and voting at a joint meeting called for that purpose.

2 The town is made the unit of taxation and of administration for school purposes. Union free school districts having a population of 1500 or more are not included in the provisions of the bill. These districts will continue to be operated as separate and independent units. In towns having two or more union free school districts which maintain academic courses of study, such towns are to have two school units and therefore two boards of education, as provided in the Machold bill of last year.

3 Trustees of the several districts in a town will continue to be elected as they are now chosen and these trustees will elect the members of the town board of education. Not more than three members of a town board may be chosen from the same school district. The town board of education is charged with the administration of the school affairs of the town and will elect its own officers.

4 Under the terms of this bill a town board may provide instruction in agriculture and homemaking courses, and when schools or classes of this kind are established in any town, the town will receive the same state aid which is now given to cities and villages which maintain such courses. These courses may, therefore, be maintained, in any town which desires to maintain them, free to all the children in the town and without a burden of taxation upon the taxpayers of the town who support the schools.

UNIV. OF
CALIFORNIA



SENATOR MORRIS S. HALLIDAY

Introducer of township bill

5 Provision is also made in this bill for uniform textbooks in the several towns of the State.

6 District superintendents will hereafter be chosen, if this bill becomes a law, by the town boards of the several towns comprising a supervisory school district. The district superintendents will therefore be directly associated with the boards of education who are responsible for the administration of the schools.

7 Provision is made in the bill by which town boards shall not expend a sum in excess of one-half of one per cent of the assessed valuation of the town, and in no case an amount in excess of $5000, in any one year for the construction of new buildings or the enlargement of existing school buildings without a vote of the qualified school electors of the town.

Your committee takes this means of advising you promptly of the action which it has taken in compliance with your instruction to have the above features incorporated in the township bill.

Fraternally yours

S. J. LOWELL
W. N. GILES
Committee on Legislation

THE TOWNSHIP LAW

Chapter 328

AN ACT to amend the Education Law, by creating town boards of education and providing for the support and maintenance of schools in towns.

Became a law May 2, 1917, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1 Chapter 21 of the Laws of 1909 entitled "An act relating to education, constituting chapter 16 of the Consolidated Laws," as amended by chapter 140 of the Laws of 1910, is hereby amended by inserting therein a new article, to be known as article 11-a, and to read as follows:

Article 11-a

TOWN BOARDS OF EDUCATION

Section 330 School districts continued.
331 Town board of education
332 Qualification of members of board of education
333 Appointment of officers by board.
334 Bond of treasurer
335 Vacancies in school offices
336 Board to constitute a body corporate

Section 337 Meetings of board
338 Duties of clerk
339 Duties of treasurer
340 Powers of board of education
341 Schools to be free to children of town
342 Transfer of pupils
343 Schoolhouse sites
344 Erection, repair and improvement of school buildings
345 Annual school budget
346 Levy and collection of taxes
347 Borrowing money in anticipation of collection of taxes
348 Submission of certain questions to a vote of the town
349 Issue and sale of school bonds
350 State funds to be used for schools of town
351 Certain union free school districts not subject to provisions of article
352 School district officers abolished; terms continued to collect funds, pay claims, et cetera
353 Outstanding bonds; existing school property
354 Election of board of education
355 Time and place of annual meeting
356 Notice of annual school meeting
357 Special school meetings in towns
358 Qualifications of voters at school meetings
359 Preparation of list of qualified electors
360 Nominations and ballots
361 Inspectors of election
362 Conduct of school meetings; challenges
363 Canvass of votes; declaration of result
364 Successful candidates to be notified of election
365 Appeals to the Commissioner of Education

§ 330 **School districts continued.** Each school district in the state is hereby continued as such district exists at the time this act goes into effect or until modified as provided in this chapter. No order consolidating two or more school districts shall be effective until such order is approved by a majority vote of the town board of education of the town or towns in which such districts are located, and thereafter approved by a majority vote of the qualified electors of each district present and voting at a meeting of the districts consolidated by said order.

§ 331 **Town board of education.** 1 A town board of education in each town of the state, having jurisdiction over all the schools in the town as hereinafter provided, except in union free school districts having a population of fifteen hundred or more or employing fifteen teachers or more at the time this act takes effect, and the school districts in the several towns of a county which adjoins

a city having a population of one million or more and in which there are only two district superintendents, is hereby established to begin on the first day of August, nineteen hundred and seventeen. Such board shall consist of three members in each town in which the number of school districts under its jurisdiction is five or less and shall consist of five members in all other towns. The term of office of each member shall be three years except that, of the members first elected hereunder, in a town having three members on such board, one shall hold office until August first, nineteen hundred and eighteen, one until August first, nineteen hundred and nineteen, and one until August first, nineteen hundred and twenty, and in a town having five members, two shall hold office until August first, nineteen hundred and eighteen, two until August first, nineteen hundred and nineteen, and one until August first, nineteen hundred and twenty. The terms of office of such members shall begin on the first day of August following their election.

2 Where there are two or more union free school districts each having a population of less than fifteen hundred, each maintaining an academic department which has been admitted to The University of the State of New York and the principal schoolhouse in each is situated wholly in the same town, the district superintendent shall issue an order dividing the town into as many units as there are such union free school districts situated in the town and designating the several school districts of the town to be associated with such union free school districts to form such units. The said units shall be known as town school units and shall be numbered by the district superintendent at the time of such division. Each union free school district and the districts so associated with it in forming such unit shall have a separate board of education to be elected in the same manner as boards of education in towns are elected. Such board shall have and exercise the jurisdiction and powers, and perform the duties in respect to the schools in the districts forming said unit, conferred or imposed upon a town board of education as to the schools of the several districts in a town. Wherever in this article reference is made to the town board of education, to the school officers of the town, to the school meeting of the town, or to the school electors of the town it shall be construed as referring also to the boards of education, school officers, school meeting or school electors of such units as the case may be.

3 Whenever twenty-five duly qualified voters from each of such separate units in a town having two or more boards of education

shall present a petition to the district superintendent to have all of the schools situated within the limits of the town united under one town board of education as provided by subdivision 1 of this section, the district superintendent shall direct each separate board of education to submit to the voters of their unit at the next annual school meeting the question "Shall all the schools in the town of ..... be placed under the jurisdiction of one town board of education?" If a majority of the voters in each separate unit, voting at such election, shall vote in favor thereof, the terms of office of each of the members of the boards of education in such town shall terminate one year from the first day of August next following such annual meeting, and there shall be elected at the next annual meeting a new town board of education as provided by section three hundred and fifty-four of this act, which board shall take charge of all the schools of the town on the first day of August following such election.

4 In a town in which there is, wholly or in part, a union free school district having a population of fifteen hundred or more or employing fifteen teachers or more, the principal schoolhouse of which is situate in such town, such district may by resolution, duly submitted and adopted as provided by law at a district meeting, determine to become subject to the provisions of this article. The board of education shall, upon the petition signed by not less than fifteen per centum of the qualified electors of such district, give notice of the submission of such resolution to an annual or special meeting, in the manner provided by law. If such resolution be adopted at such meeting, the board of education of the town in which the schoolhouse of such district is situate, shall, upon petition signed by fifteen per centum of the qualified electors of such town, residing outside of such union free school district, submit a resolution to an annual or special meeting of such town as provided in this article, for the purpose of determining whether such union free school district shall become subject to the provisions of this article. If such resolution be adopted by such town, the schools of such union free school district shall become subject to the jurisdiction of the board of education of such town and the provisions of this article shall apply to such district and the schools thereof, notwithstanding the exception contained in subdivision 1 of this section, and thereupon the terms of office of the officers of such union free school district shall terminate.

§ 332 **Qualifications of members of board of education.** A member of a board of education must be a qualified elector at the

school meetings of the town for which he is chosen. A district superintendent of schools, or a supervisor shall not be eligible to the office of member of a board of education. Not more than one member of a family shall be a member of the same board of education in a town. A person who is removed from his office as a member of a board of education shall be ineligible to appointment or election to any school office in the town for a period of five years from the date of such removal.

§ 333 **Appointment of officers by board.** The board of education of each town shall elect one of its members chairman who shall serve until the next annual meeting of the board, and shall also appoint a clerk of the board and a town school treasurer to serve during the pleasure of such board. Any person who is qualified to vote at a school meeting in the town may be appointed as clerk or treasurer. A member of the board or a teacher employed in a public school of the town shall not hold the office of clerk or treasurer. The board shall determine the duties and fix the compensation of such clerk and treasurer.

§ 334 **Bond of treasurer.** The treasurer, within ten days after the receipt of notice in writing of his appointment, duly served upon him, and before entering upon the duties of his office, shall execute and deliver to the board of education a bond, in a sum to be prescribed by the board and with sureties to be approved by it, conditioned for the faithful discharge of the duties of his office.

§ 335 **Vacancies in school offices.** 1 A school office becomes vacant by death, resignation, refusal to serve, incapacity, removal from the town or from office.

2 A member of a board of education who publicly declares that he will not accept or serve in the office of member of the board of education, or refuses or neglects to attend three successive meetings of the board of which he is duly notified, without rendering a good and valid reason therefor to the board of education, vacates his office by refusal to serve.

3 A member of a board of education vacates his office by the acceptance of either the office of district superintendent of schools or of supervisor.

4 A treasurer vacates his office by failure to execute a bond to the board of education as herein required.

5 A vacancy in the office of a member of a board of education may be filled by the board. A person appointed to fill such vacancy shall hold office until the next annual school meeting of the town,

when such vacancy shall be filled by election for the balance of the unexpired term.

6 When a vacancy has existed in the office of a member of a board of education for thirty days, the district superintendent of schools shall appoint a person qualified to vote at school meetings in the town to fill such vacancy and the person so appointed shall hold office until the next annual school meeting of the town, when the vacancy shall be filled for the balance of the unexpired term.

§ 336 **Board to constitute a body corporate.** The board of education of each town shall be a corporation. All property which is now vested in, or shall be hereafter transferred to, the board of education of a town for the use of schools therein shall be held by such board as a corporation.

§ 337 **Meetings of board.** The annual meeting of a board of education of a town shall be held on the first Tuesday in August of each year. A regular meeting of the board shall be held at least once in each quarter. The board may adopt by-laws prescribing the time and place where regular meetings shall be held, and regulate the conduct of such meetings. Such board shall also prescribe a method of calling special meetings. The meetings of the board shall be open to the public but the board may hold executive sessions at which business may be transacted which should not, in its judgment, be transacted in an open session, at which sessions only members of the board or persons invited shall be present.

§ 338 **Duties of clerk.** The clerk of the board of education of each town shall have the powers and perform the duties of the clerk of a school district as provided in this chapter. In addition to such powers and duties, such clerk shall

1 Act as clerk at all meetings of the board and record the proceedings of such meetings, and the orders and resolutions adopted thereat, in proper books.

2 Draw and sign warrants upon the treasurer for all moneys to be disbursed by the town for school purposes and present them to the chairman to be countersigned by that officer. Each warrant shall specify the object for which it is drawn, the fund from which it is payable and the name of the individual or corporation to whom the amount thereof is payable.

3 When directed by the board of education, prepare all reports required by law and forward the same to the proper officers.

4 Perform such other duties as are or shall be required by law or by the board of education.

§ 339 **Duties of treasurer.** The treasurer shall have the powers and perform the duties of a district treasurer as provided in this chapter, and in addition thereto shall

1 Be the custodian of all school moneys of the town and be responsible for the safekeeping and accurate account thereof.

2 Pay all orders or warrants lawfully drawn upon him out of the moneys in his hands belonging to the funds upon which such orders or warrants are drawn.

3 Keep accurate accounts of all moneys received and disbursed by him, the sources from which they are received and the persons to whom, and the objects for which, they are disbursed.

4 Prepare and submit as required by law annual reports of receipts and disbursements, and render at such times as may be required by law or directed by the board of education, a report or statement relative to the school funds of the town.

§ 340 **Powers of board of education.** The board of education of each town shall, in respect to the public schools and school officers of the town,

1 Exercise the powers and perform the duties conferred or imposed by law upon boards of education or trustees of school districts, so far as they may be applicable to the schools or other educational affairs of the town and not inconsistent with the provisions of this article. Any power, duty, liability or obligation which is conferred or imposed by this chapter, or any other statute, upon the board of education of a union free school district or the trustees of a school district, shall be exercised or performed by the board of education of a town, and such board shall be subject to such liability or obligation, in respect to the schools in the town, in the same manner and to the same extent as in the case of boards of education in union free school districts or trustees of school districts.

2 Determine the number of teachers to be employed in the several schools of the town and to contract with principals and teachers for the maintenance and operation of such schools pursuant to the provisions of this chapter; employ or appoint medical inspectors, nurses, attendance officers, janitors and other employees required for the proper and efficient management of the schools and other educational affairs under their direction and control.

3 Provide transportation when necessary for children attending school, under regulations to be prescribed by it.

4 Have the care, custody, control and safekeeping of all school property or other property of the town used for educational, social

or recreational work and not specifically placed by law under the control of some other body or officer, and prescribes rules and regulations for the preservation of such property.

5 Purchase and furnish such apparatus, maps, globes, books, reproductions of standard works of art, furniture and other equipment and supplies as may be necessary for the proper and efficient management of the schools.

6 Establish and maintain elementary schools, high schools, vocational, industrial, agricultural and homemaking schools or classes, night schools, or such other schools and classes as shall be deemed necessary to meet the needs and demands of the town.

7 Establish and maintain school libraries which may be open to the public as provided by law.

8 Prescribe courses of study which shall be followed in the schools or classes established and maintained in the town.

9 Contract with boards of education of other towns, and of union free school districts and cities for the instruction of pupils of the town, and when any such contract is made the public money or state tuition apportioned for such instruction shall be paid to such town.

§ 341 **Schools to be free to children of town.** Each school maintained in a town under the supervision and control of a town board of education, and each department of such school and each course of study maintained therein, shall be free to the children of school age residing in such town.

§ 342 **Transfer of pupils.** Where pupils of school age residing in a town may be more conveniently instructed in the school or schools of an adjoining town, or of a union free school district or city, the board of education of such town may provide for the transfer of such pupils to the school or schools in such adjoining town or an adjoining union free school district or city in or out of the town. The board of education making such transfer shall send notice thereof to the board of education of the town, union free school district or city to which it is proposed to transfer such pupils, and provisions shall thereupon be made by the board of education of the town, union free school district or city wherein such pupils are to be instructed, for the accommodation of such pupils, upon the approval of the Commissioner of Education. The Commissioner of Education shall not approve the transfer of such pupils, when such action shall require the town, union free school district or city receiving such pupils to provide additional teachers or other school accommodations, without the consent of the board

of education of such town, district or city. Whenever pupils have been transferred as herein provided, the board of education of the town, union free school district or city to which the transfer is made shall submit, through its chairman and clerk, to the board of education of the town where the pupils reside, a verified statement of the cost of the instruction of such pupils. The cost of the instruction of such pupils shall be a charge against the town wherein such pupils reside, and the board of education thereof shall direct the payment of the cost of such instruction out of the school funds of the town, in the same manner as other charges upon such funds are paid.

The amount charged for such instruction may be determined by agreement between the board of education of the town wherein the pupils reside and the board of education of the town, union free school district or city in which such pupils are to be instructed, or if such boards are unable to make such agreement the matter may be referred to the Commissioner of Education for determination; and in making such determination the per capita cost of the instruction of the pupils of the town, village or city to which such pupils have been transferred may be used as a basis.

§ 343 **Schoolhouse sites.** The board of education of a town, whenever in its judgment it is necessary for the interest of the schools of the town, may designate a new site for the schoolhouse, or enlarge the site of an existing schoolhouse. Whenever a new site is designated, or an existing site is enlarged, the board shall pass a resolution stating the necessity therefor, described by metes and bounds the land to be acquired for either of such purposes, and estimating the amount of funds necessary therefor. Such resolution must be adopted by the votes of at least a majority of the members of the board of education. When such resolution is adopted the land described therein may be acquired by the board of education in the manner provided by law for the acquisition of real property for school purposes.

§ 344 **Erection, repair and improvement of school buildings.** The board of education of a town shall provide for the repair of school buildings in the town, or other buildings under its control and management, and shall expend therefor an amount not exceeding the amount included in the annual school tax budget. The board may also remodel, enlarge or improve such school buildings or other buildings under its control and management, and may construct new buildings, whenever required, for the proper accommodation of the school children of the town. The board of

education shall not expend in any one year for the remodeling, improvement or enlargement of existing school buildings or for the construction of new buildings an aggregate amount in excess of one-half of one per centum of the assessed valuation of the town and in no case an amount in the aggregate in excess of five thousand dollars without a vote of the school meeting of the town, except as hereinafter provided.

§ 345 1 Annual school budget. On or before the first day of July in each year the board of education shall prepare in triplicate an itemized tax budget containing the amounts required to be raised by tax for school purposes in the town for the ensuing school year. Such tax budget shall contain a statement of the probable amount to be received by the town in the next apportionment of school funds from the State and the estimated amount to be received from all other sources, and shall specify the several amounts to be raised for the following purposes:

a The salaries and compensation of principals, teachers, medical inspectors, nurses, attendance officers, janitors and other employees appointed or employed by said board of education.

b All necessary incidental and contingent expenses of the schools of the town, including transportation, the purchase of fuel and light, supplies, textbooks, school apparatus, furniture and other articles and services necessary for the proper maintenance, operation and support of the schools of the town.

c The ordinary repairs of schools buildings and other buildings under its control and management.

d The remodeling, improvement or enlargement of existing buildings, and the construction of new buildings and the furnishing and equipment thereof.

e The amount required to be raised for the payment of the interest and principal of bonds and other indebtedness lawfully incurred or to be incurred for school purposes and which are a charge against the town.

f The amount which may be required for the payment of any other claim against the town arising from the support and maintenance of the schools of the town.

g The amount voted at the annual or a special school meeting in the town on a proposition or question lawfully submitted at such meeting.

h The amount determined upon as the proportionate share of the cost of maintaining a school in a district partly in two or more towns, required to be paid by said board.

2 The clerk shall cause such budget to be published at length once in each week for the four weeks next preceding the first day of August, in two newspapers if there shall be two, or in one newspaper if there shall be but one, published in such town. A written or printed copy of such budget shall be posted in at least five of the most public places in the town at least twenty days before the first day of August.

3 Such tax budget shall be signed in duplicate by a majority of the members of the board of education. On or before the first day of September such duplicate tax budgets shall be filed as follows: one in the office of the clerk of the board of education and one in the office of the clerk of the town.

4 The board of education of a town may in the manner herein provided, prepare a supplemental budget to raise money for any lawful purpose,

a When authorized by a vote of an annual or special school meeting in the town,

b When the amounts stated in the annual tax budget for the purposes specified are insufficient therefor and such amounts may be raised by tax without a vote of a school meeting in the town.

Such supplemental budget shall not authorize the levy of a tax for the purposes therein specified, or be effectual for any purpose unless there shall be endorsed thereon the certificate of the district superintendent of the supervisory district in which such town is situated, to the effect that the purposes for which the amount therein specified is to be raised are lawful. Such supplemental tax budget shall be prepared in the same manner and filed with the same officers as the annual tax budget.

5 The Commissioner of Education may prescribe the form of such budget. He may adopt regulations not inconsistent with law, providing for the examination, review, correction and the modification of such budgets and the instruction and assistance of school authorities in the performance of duties in respect thereto.

6 District superintendents shall, during the month of August in each year, examine the tax budgets on file in the office of each clerk of the board of education of each town in his supervisory district, and shall advise with and aid boards of education in the preparation and correction of such budgets, and perform such other duties in respect thereto as may be prescribed by the Commissioner of Education.

§ 346 **Levy and collection of taxes.** 1 The board of education

of the town shall, within ten days after the first day of September in each year, cause the amounts specified in such tax budget and supplemental tax budgets, if any, to be levied and assessed against the taxable property within that portion of the town which is subject to the provisions of this article. The board of education shall immediately upon the completion of its tax list annex thereto a warrant for the collection thereof, which shall direct the collector of the town to collect the tax so levied and assessed and to pay over the amount thereof to the town school treasurer. The town collector of taxes shall have the same power and jurisdiction in respect to the collection of such taxes as he has in respect to the collection of other taxes levied upon taxable property in the town, and the provisions of law relative to the collection of such taxes, except as otherwise provided in this chapter, shall apply to the collection of such school taxes.

2 The town collector shall before receiving the warrant for the collection of such taxes execute a bond to the board of education of the town, with one or more sureties to be approved by the board, and in the amount to be prescribed by such board, conditioned for the due and faithful collection of the taxes under such warrant and the return thereof to the proper officer.

3 The provisions of article fifteen of this chapter relating to the assessment and collection of taxes shall apply to the assessment of school taxes in a town by the board of education thereof, and to the collection of the taxes assessed and levied as herein provided, except so far as the provisions thereof may be in conflict with the provisions of this article.

4 If a district is situated partly in two or more towns, the taxable property in that portion of such district lying in a town other than that in which the principal schoolhouse is situated, shall be assessed for school purposes at the same rate as the taxable property of the town in which such principal schoolhouse is located. The valuation of the real property in the portions of such district lying in two or more towns, as appearing upon the several assessment rolls of such towns, may be equalized by the supervisors of such towns upon the request of the boards of education of such towns, or of three or more persons liable to pay taxes upon real property in either of such towns, and the provisions of section 414 of this chapter shall apply to such equalization. The taxable property in the portions of such district located in a town or towns other than the town in which the principal schoolhouse

of such district is located, shall not be assessed for school purposes in such towns.

§ 347 **Borrowing money in anticipation of collection of taxes.** The board of education of a town may borrow money in anticipation of the levy and collection of a tax, for any of the purposes specified in a budget or supplemental budget filed with the clerk of the board of education and the other officers with whom the same is required to be filed as herein provided. Certificates of indebtedness may be issued by such board of education which shall be signed by the president of the board and countersigned by the treasurer thereof. Such certificate shall not be issued for more than one year from the date thereof, and shall bear interest at a rate not exceeding six per centum per annum. The money borrowed shall be placed in the custody of the treasurer and shall be paid out by him on the order of the board of education in the same manner as money collected by taxes levied against the taxable property of the town.

§ 348 **Submission of certain questions to a vote of the town.** 1 Whenever the board of education of a town shall deem it necessary to expend an amount exceeding the sum of five thousand dollars for the repair, remodeling, improvement or enlargement of existing school buildings or the construction of a new school building it shall submit a proposition therefor to a vote of the qualified school electors of the town at either an annual school meeting of the town or a special school meeting called for such purpose.

2 If a school building in the town shall have been condemned by the district superintendent as unfit for use and not worth repairing and the amount required to be raised by tax therefor shall exceed the sum of five thousand dollars the board of education shall submit a proposition for the construction of such new building to the qualified school electors of the town as above provided. If the amount to be raised for the erection of a new building in place of a building which has been condemned is less than five thousand dollars the amount thereof shall be included in the annual school tax budget of the town. Except as herein provided the board of education of a town shall be subject to the same powers and duties in relation to the erection of a new schoolhouse, when the schoolhouse in a district in such town has been condemned, which are imposed upon trustees of school districts under the provisions of the Education Law.

3 The board of education of a town may in its discretion submit a proposition to the qualified electors of the town at an annual

or special school meeting of the town for the voting of a tax in an amount not less than one thousand dollars for the erection of a new building, the repair, remodeling, improvement or enlargement of an existing building, the purchase of a new site or of an addition to an existing site.

4 When the electors at a school meeting in a town adopt a proposition for any of the purposes specified in this section they may direct the levy of a tax to meet the expense incurred thereby either in one levy or by instalments.

5 The provisions of section 467 of this chapter relative to the notice of the meeting and the levy of a tax by instalments in a union free school distict shall apply, except when inconsistent with this act, to the submission of the propositions herein authorized and the levy and collection of taxes for the purposes specified.

§ 349 **Issue and sale of school bonds.** Whenever a tax shall have been voted to be collected in instalments for any of the purposes specified in the preceding section the board of education of the town may borrow so much of the sum voted as may be necessary at a rate not exceeding six per centum per annum. The board may issue bonds or other evidences of indebtedness for such purposes which shall not be sold below par. The interest and principal of such bonds or other evidences of indebtedness shall be a charge upon the town and shall be paid when due. Such bonds or other evidences of indebtedness shall be sold by the board of education in the manner provided by section 480 of this chapter.

§ 350 **State funds to be used for schools of towns.** Funds hereafter apportioned by the state under the provisions of this chapter to school districts under the supervision and control of a town board of education shall be apportioned on the basis provided in this chapter, but the funds so apportioned to the several school districts of a town shall be paid by the county treasurer to the town school treasurer. Funds apportioned for teachers' salaries shall be paid on the order of the board of education of the town for the payment of the salaries of teachers employed in such town and funds apportioned for school libraries, apparatus, maps or works of art, shall be paid respectively in like manner for school libraries, apparatus, maps or works of art, in such town.

§ 351 **Certain union free school districts not subject to provisions of article.** This article shall not apply to a union free school district having a population of fifteen hundred or more or employing fifteen teachers or more at the time this act takes effect

unless a resolution shall have been adopted by such district making such article applicable to such district as provided in section 331 of this article and the provisions of such article shall not apply to the school districts in the several towns of a county which adjoins a city having a population of one million or more and in which there are only two district superintendents. Unless such resolution shall have been adopted, a school tax in a town in which the whole or any portion of such a district is situate shall be levied only against the taxable property in the town outside of the boundaries of such union free school district and the inhabitants of such district shall not be permitted to vote for candidates for members of the town board of education or upon any proposition or question submitted at an annual or regular school meeting in the town. School districts which, under the provisions of this section, are exempt from the provisions of this act shall continue to be subject to and regulated by the provisions of law which now regulate and control the affairs of such districts.

§ 352 **School district officers abolished; terms continued to collect funds, pay claims, et cetera.** 1 All trustees, members of boards of education and other school officers of school districts subject to this article, in office when this act takes effect shall continue in office to and including the thirty-first day of July, nineteen hundred and seventeen, when the offices of trustees, members of boards of education, district clerks, collectors, treasurers and other school district officers of such districts shall be and are hereby abolished and the terms of such officers shall cease except as herein provided.

2 The trustees, boards of education and other officers, of each district, enumerated in subdivision 1 of this section are hereby continued in office with all the powers and duties conferred on such officers by the education law or other statutes, including the power to levy, assess and collect taxes for the purpose of closing up the business and financial affairs of such district and of satisfying its obligations, except bonded indebtedness, adjusting its claims, collecting funds due it and paying its just debts. After liquidating all outstanding obligations except bonded indebtedness, and settling or adjusting all claims against such district, and closing up all its financial affairs as a district, such officer shall apportion any funds remaining in the treasury, except moneys received from the State, among the taxpayers of the district in the manner now provided by law. Such apportionment shall be

based upon the relation of the assessed valuation of such taxpayers to the aggregate assessed valuation of the district. The portion of such funds which consists of moneys received from the state shall be paid into the town school treasury.

§ 353 **Outstanding bonds; existing school property.** 1 The bonded indebtedness of the school districts in a town which are subject to the provisions of this article, including a union free school district having a population of fifteen hundred or employing fifteen teachers or more, which has adopted a resolution pursuant to the provisions of section 331 of this article, existing and outstanding at the time of the taking effect of this article shall be a charge against the property which is subject to tax for the maintenance of the schools in such town or union free school district.

2 Within one year from the taking effect of this article the value of the school property in the several districts which are made subject to the provisions hereof shall be appraised and determined by a commission consisting of the supervisor of the town, the chairman of the town board of education and the district superintendent of schools.

3 The value of the school property in each district as so appraised shall, after deducting the outstanding bonded indebtedness of such district, be credited to such district and charged against the town. The total amount charged to the town as a result of such appraisal shall be raised by tax upon the taxable property of the town in the same manner as other school expenses are raised. Such tax shall be levied and collected in five equal, annual instalments and the amount required shall be included by the board of education in the annual tax budget of the town.

4 The commission hereinbefore created shall, upon appraising such property and determining the credit to be allowed to each district, apportion the amount so credited to such district among the owners or possessors of taxable property in the district in the ratio of their several assessments on the last corrected assessment-roll of the town. The said commission shall report to the board of education of the town the apportionment so made and the board shall cause to be issued to each of such owners or possessors, a certificate of credit stating the amount so apportioned. Such certificates of credit shall be transferable by the persons to whom they are issued, and shall be payable only out of moneys raised by tax as herein provided for the payment of the charge against

the town on account of the school property acquired by such town. They shall be issued in such denominations and shall be due at such times as to provide for their payment out of the moneys raised by tax for the payment of such charge.

5 The Commissioner of Education shall prescribe rules governing the commission in the appraisal of school property as herein provided and regulating the distribution and apportionment of the credits and charges herein referred to and the form and denomination of such certificate. An appeal will lie from such appraisal or from any act of such commission or board of education in respect to the apportionment of credits, the distribution of charges and the levy and collection of a tax on account of such school property to the Commissioner of Education in the same manner and under the same conditions as in the case of other appeals to the Commissioner of Education. A like appeal will lie from the apportionment of the bonded indebtedness of any town.

§ 354 **Election of board of education.** 1 The first board of education of each town thereof shall be elected by the trustees and members of the boards of education of the several school districts in such town, subject to the provisions of this article. The said trustees and members of boards of education shall meet for such purpose on the second Tuesday in June, nineteen hundred and seventeen, in one of schoolhouses in the town to be designated by the district superintendent of schools. The said trustees and members of boards of education shall organize by the election of a chairman and clerk. They shall thereupon proceed to elect members of the board of education of the town to hold office for the term specified in section 331 of this article. The persons elected as members of such board shall be residents of the town and qualified electors at school meetings therein. Not more than three of the members of such board of education shall reside in the same school district, except in towns in which there are less than three school districts. The chairman and clerk of the meeting shall canvass the votes cast for the candidates for the offices to be filled and the candidate receiving a majority of the votes cast shall be elected. The chairman and clerk of the meeting shall thereupon notify the district superintendent in writing of the persons declared elected as members of said board, and the district superintendent shall give notice of such election to the persons so elected. As the terms of office of such members expire their successors shall be elected at the annual school meeting.

The district superintendent of schools shall call a meeting of the board of education of each town in his supervisory district, elected as above provided, on the first day of August in nineteen hundred and seventeen, at the principal schoolhouse of the town, for the purpose of organization and the transaction of any other business which may properly come before such board. Upon the election of a clerk of such board, the chairman and clerk of the meeting held for the purpose of electing members of the board of education shall file the minutes of the meeting with such clerk.

§ 355 **Time and place of annual meeting.** 1 The annual school meeting in each town shall be held on the first Tuesday in May in each year, at which members of the board of education shall be elected and such business as may legally come before such meeting shall be transacted. Such meeting shall be held at the schoolhouse in the town which is the most conveniently accessible to a majority of the qualified electors of such town. The board of education shall designate the schoolhouse at which such meeting shall be held.

2 The board of education may divide the town into school election districts, whenever it deems it necessary for the convenience of the qualified electors, because of the territorial extent of the town or the number of such electors. If a town is divided into school election districts, the board shall designate the schoolhouse in each district where the annual meeting shall be held.

3 The polls for the election of members of the board of education at such meeting shall be open from nine o'clock in the morning to four o'clock in the afternoon.

§ 356 **Notice of annual school meeting.** The clerk of each board of education shall give notice of the time when and the places where the annual school meeting in the town is to be held, by publishing such notice once in each week for the four weeks next preceding such meeting, in two newspapers, if there shall be two, or in one newspaper, if there shall be but one, published or circulated in such town. If no newspaper shall be published or circulated therein, such notice shall be posted on the door of each schoolhouse in the town and in at least ten other public places in said town, at least twenty days before the time of such meeting.

§ 357 **Special school meetings in towns.** The board of education of each town shall have power to call a special meeting of the qualified electors of the town, whenever it deems necessary and proper, and whenever required by law, in the manner prescribed

for the giving of a notice of the annual meeting. Such special meetings shall be held at the schoolhouse or schoolhouses at which the annual school meeting of the town is required to be held.

§ 358 **Qualifications of voters at school meetings.** 1 To be eligible to vote at annual or special town school meetings, a person must possess the qualifications prescribed in section two hundred and three of this chapter, except as provided in the following subdivision:

2 In a school district located in two or more towns, those persons possessing the qualifications required under subdivision 1 of this section shall be entitled to vote at annual or special town school meetings in the town in which the principal schoolhouse of the district in which they reside is located, irrespective of the town in which they reside. A person entitled to vote under this subdivision, at an annual or special town school meeting in a town other than the town in which he resides shall not be entitled to vote at such meetings in the town in which he resides.

§ 359 **Preparation of list of qualified electors.** 1 The clerk of the board of education in each town shall, on or before the first day of April in each year, prepare a list of the persons qualified to vote at annual or special school meetings held in the town. If the town is divided into school election districts, a separate list shall be prepared, as herein provided, containing the names of the qualified electors, residing in each district. The names on such list shall be arranged alphabetically, according to the surnames of such electors, and shall contain a statement as to the place of residence of each elector.

2 Such list shall be placed on file in the office of the clerk of the board of education or at some other place, to be designated by the board, where it may be examined by any person interested therein, from four to eight o'clock in the evening of each Friday and Saturday of the four weeks immediately preceding the annual school meeting. The clerk of the board of education or some person to be designated by the board, shall attend at such office or place, at such times, and permit public inspection of such list. A person, whose name is not upon such list, who is or will be a qualified voter at the annual meeting, may submit to the clerk of the board, evidence, showing such fact, and the clerk shall correct such list, by inserting his name therein. If the name and residence of a qualified elector are incorrectly stated upon such list, the clerk, upon satisfactory evidence being presented to him, may correct such errors.

3 A qualified voter at the annual school meeting of the town may, upon the examination of such list, file with the clerk of the board, a written challenge of the qualifications as an elector of any person, whose name appears upon such list. The board of education of the town shall meet on the Monday preceding the annual school meeting and may, upon satisfactory evidence being presented to it, correct the errors in such list of qualified electors and add thereto the names of persons, ascertained by it to be qualified electors at such annual meeting. The board shall also indicate upon the list of qualified electors, the persons whose qualifications as electors have been challenged.

4 If the annual school meeting is held in election districts, a separate list for each district, revised and corrected as above provided, shall be delivered by the clerk of the board of education to the inspectors appointed, as hereinafter provided, to conduct such school meeting in each of such districts.

§ 360 **Nominations and ballots.** 1 Candidates for members of the board of education in a town shall be nominated by petition. Such petition shall be directed to the clerk of the board of education of the town and shall be signed by at least twenty-five qualified electors thereof. It shall state the names and residences of the candidates and whether such candidates are nominated for full terms or for the unexpired portion of such terms. Each petition shall be filed with the clerk of the board of education on or before the fifteenth day preceding the day of the annual school meeting.

2 The board of education shall cause to be printed official ballots, containing the names of all candidates nominated as above provided. Such ballots shall separately state whether the persons named thereon are candidates for full terms or for portions of terms. The names of the candidates shall be arranged alphabetically according to their surnames, in columns under titles or designations, showing whether they are to be elected for full terms or portions of terms. Blank spaces shall be provided so that persons may vote for candidates who have not been nominated for the offices to be filled at such election. Such ballots shall have printed thereon instructions as to the marking of the ballots and the number of candidates for the several offices for which an elector is permitted to vote.

3 Whenever a question is required to be submitted at an annual or special school meeting, the ballots therefor shall conform as

nearly as may be to the ballots required to be used, under the election law, for the submission of questions or propositions, at a general election.

4 The number of ballots to be used at an annual or special school meeting shall at least equal the number of qualified electors in the town, as appears from the list of qualified electors thereof. The clerk of the board shall cause to be delivered to the inspectors in each of such election districts, on the day of the meeting, a sufficient supply of such ballots for the use of the qualified electors thereof. Such ballots shall be printed at the expense of the town and the cost thereof shall be paid out of school funds, in the same manner as other school expenses. An election of a member of a board of education shall not be declared invalid or illegal because of the use of ballots which do not conform to the requirements of this section or to the provisions of the election law, provided the intent of the elector may be ascertained from the use of such irregular or defective ballot and such use was not fraudulent and did not substantially affect the result of the election.

§ 361 **Inspectors of election.** The board of education shall designate three inspectors of election for each election district into which such town has been divided. The clerk of the board of education shall give written notice of appointment to the persons so appointed. If a person, appointed as inspector of election, refuses to accept such appointment, the board of education may appoint a qualified elector of the district to fill such vacancy. Such board of inspectors shall before opening the polls in the election district for which they are appointed, organize by electing one of their number as chairman and one as poll clerk. Each inspector shall receive for his services a compensation of three dollars, to be paid out of the school funds of the town and in the same manner as other expenses are paid.

§ 362 **Conduct of school meetings; challenges.** 1 All elections, held as provided herein, shall be conducted, so far as may be, in accordance with the provisions of the election law relative to general elections, except as otherwise provided herein. Suitable ballot boxes shall be provided by the board of education, to be used at such school meetings. Such ballot boxes shall conform as nearly as may be to the provisions of the election law relative to ballot boxes at general elections. All persons, whose names appear upon the list of qualified electors, as residing in the town or election

districts, shall be permitted to vote and shall be given ballots for such purpose. Persons whose names do not appear upon such list may be permitted to vote, upon satisfactory evidence being presented showing that they are qualified electors of the town or district and upon making the declaration hereinafter prescribed. The ballots when presented to the inspectors shall be folded so as to conceal the names of candidates for whom or the proposition or question for which the elector has voted. All electors entitled to vote, who are in the places where the election is held at or before the time of closing the polls, shall be allowed to vote. The poll clerk shall keep a poll list, containing the names of the qualified electors who vote at such election for the candidates or propositions or questions voted for thereat.

2 Any qualified elector may challenge the right of a person to vote, at the time when he requests a ballot. All persons, named upon the list of electors as having been challenged prior to the day of the meeting, shall also be challenged before ballots are given to them. The chairman of the board of inspectors shall require the person so challenged, or a person whose name does not appear upon the list of qualified electors, and who requests the privilege of voting, to make the following declaration: "I do declare and affirm that I have been for the thirty days last past an actual resident of this town and that I am qualified to vote at this meeting."

If such person makes such declaration, he shall be permitted to vote at the meeting but if he shall refuse to make such declaration he shall not be permitted to vote for candidates or upon any question or proposition at such meeting.

3 A person who wilfully makes a false declaration as to his right to vote at such meeting, is guilty of a misdemeanor. A person who is not qualified to vote at such meeting but who shall vote thereat, shall be subjected to a penalty of fifty dollars which may be recovered in a suit brought therefor by the board of education for the benefit of the schools of the town.

§ 363 **Canvass of votes; declaration of result.** 1 Immediately upon the close of the polls, the board of inspectors shall count the ballots found in the ballot boxes, without unfolding them, except so far as is necessary to ascertain that each ballot is single. They shall compare the number of ballots found in the ballot boxes with the number of persons recorded on the poll list as having voted for the candidates or the questions or propositions submitted at such meeting. If the number of ballots found in the ballot boxes

shall exceed the number of names so recorded on such list, such ballots shall be replaced, without being unfolded, in the boxes from which they were taken and shall be thoroughly mingled in such boxes and one of the members of the board of inspectors designated by such board shall publicly draw out as many ballots as shall be equal to the number of excess ballots. The ballots so drawn out shall be inclosed, without unfolding, in an envelop which shall be sealed and indorsed with a statement of the number of such excess ballots withdrawn from the box and shall be signed by the inspector who withdrew such ballots. Such envelop shall be delivered to the clerk of the board of education and shall be preserved by him for a period of at least one year.

2 The ballots shall be counted or canvassed by the inspectors in the manner provided for the canvassing of ballots at a general election, except as otherwise provided herein. The votes cast for each question or proposition shall be tallied and counted by the inspectors and a statement shall be made, containing the number of votes cast for and against each question or proposition submitted at such meeting. Such statement shall also give the number of ballots which are declared void and describe the defects therein and shall also specify the number of wholly blank ballots cast. Such statement shall be signed by the inspectors. A ballot shall not be declared void unless the defects are such as to clearly indicate that the ballot was marked for indentification or that the intent of the elector in voting such ballot can not be ascertained therefrom. The ballots which are declared void and not counted shall be inclosed in an envelop, which shall be sealed and indorsed as containing void ballots and shall be signed by the inspectors. Such envelop shall be filed with the clerk of the board of education and preserved by him for a period of at least one year. After the ballots are counted and the statements have been made as required herein, such ballots shall be replaced in the ballot boxes. Each box shall be securely locked and sealed and deposited with the clerk of the board of education. The unused ballots shall be placed in a sealed package and be returned to the clerk of the board of education, at the time when such ballot boxes are delivered to him.

3 The inspectors shall deliver the statement of the votes cast at such meeting, in each election district, to the clerk of the board of education on the day following such meeting. The board of education shall meet at the usual place of meeting, at eight o'clock in the evening of the day following such election and shall forthwith examine and tabulate the statement of the results of the

election in the several election districts of such town. The board of education shall canvass the returns as contained in the statements of the inspectors and shall determine the number of votes cast for and against each candidate at such election and for and against each question or proposition voted upon in the several election districts of the town. The board shall thereupon declare the result of the canvass of the votes in each election district.

4 The candidates receiving a plurality of the votes cast respectively for the several offices shall be declared elected. The clerk of the board of education shall record the result of the election as announced by the board of education, in the minutes of the meeting.

§ 364 **Successful candidates to be notified of election.** The clerk of the board of education shall, within twenty-four hours after the result of the election has been declared, serve a written notice either personally or by mail upon each person declared to be elected as a member of the board of education. A person upon whom such notice has been served shall be deemed to have accepted the office unless within five days after the service of such notice he shall file his written refusal with the clerk.

§ 365 **Appeals to the Commissioner of Education.** An appeal may be taken to the Commissioner of Education from such election or from any of the acts or proceedings of a school meeting or the board of education, in the same manner and with the same effect as in the case of an appeal to him from the acts or proceedings of a school meeting or election or of a board of education, under the provisions of this chapter. The Commissioner of Education may, in his discretion, order a new election in any town.

§ 2 **Repeal of inconsistent provisions; effect of repeal.** All acts or parts of acts, general or special, inconsistent with the provisions of this act are hereby repealed. The repeal of the acts hereinafter specified or of such inconsistent acts or parts of such acts shall not affect any right existing or accrued or any liability incurred prior to the passage of this act. This act shall not affect a pending action or proceeding brought by or against a trustee, trustees or a board of education of a school district but the same may be prosecuted or defended in the same manner and for the same purpose by the board of education of the town of which such district forms a part, as though this act had not been passed. All contracts entered into by a trustee, trustees or the board of education of a school district prior to the taking effect of this act,

under and pursuant to the provisions of the education law, shall be carried into effect according to the terms thereof by the board of education of the town of which such school district forms a part, in the same manner and for the same purpose as though this act had not been passed. Any right, existing or accrued, or any liability incurred by a trustee, trustees or board of education of a school district, prior to the passage of this act, may be asserted and enforced by or against the board of education of the town of which such school district forms a part, in the same manner and to the same extent as though this act had not been passed.

§ 3 **Sections renumbered.** Sections 340 and 341 of the Education Law are hereby renumbered sections 364 and 365; sections 360, 361, 362, 363, 364 and 365 of such law are hereby renumbered respectively sections 370, 371, 372, 373, 374 and 375.

§ 4 **Time of taking effect.** This act shall take effect immediately.

It was very apparent to the State Education Department that in many of the communities there would be considerable difficulty in changing from the old system that had been in operation to the new system of school management and organization. To avoid this the following bulletins were sent to the district superintendents and to the various local communities in order to help them in the readjustment and in the interpretation of the law:

Township School System

To District Superintendents and Town Boards of Education:

On May 2, 1917, Governor Whitman approved the Machold township school bill. With such approval this measure became chapter 328 of the Laws of 1917. This law provides an entirely new plan for the administration of the rural schools of this State. The old school district system which was adopted in 1795 is abolished and the schools of an entire town are placed under the control of a town board of education. In making this change the State of New York is doing what the leading states of the Union have already done in administering the affairs of their rural schools. There are certain provisions of the measure which should be well understood at the outset, in order that its administration may accomplish the intended purpose and be as free as possible from friction and embarrassment. The attention of superintendents and town boards is therefore directed to the following important provisions:

School Districts

Each school district in the several supervisory districts of the State is continued as such district existed on the second day of May last.

The provisions relating to the consolidation of school districts should be clearly understood. If it appears desirable to consolidate two or more districts in any town, the district superintendent having jurisdiction may take the initiative by issuing an order of consolidation. After the district superintendent issues such order, he must deliver a copy thereof to the town board of education for the consideration of that body. The town board of education may, at a regular or special meeting, consider such order and determine whether it should be approved or disapproved. If the town board disapproves such order, no further action may be taken in relation to the consolidation. If the town board of education approves such order, a meeting of the voters of the several districts affected by such order should be called. The town board of education should direct its clerk to give at least six days' notice of the time and place of such meeting to each of the voters residing in the school districts affected by such order. The meeting should be held at the most central and convenient places for the voters of the several districts. A record of those voting on the proposition should be made and such record should show the district in which each voter resides, and how each voter voted on the proposition. It is suggested that a separate record be made of the votes cast by residents of each district as this will aid in making a canvass after the polls have been closed. After all persons have voted who desire to vote, a canvass should be made of the votes cast. The order of consolidation does not become effective unless a majority of the votes cast in each district is in favor of such consolidation. A district superintendent should not therefore include in an order of consolidation a district in which he knows the sentiment to be opposed to consolidation. The unfavorable vote of one district would defeat the entire proposition. It is wise, therefore, to include in the order of consolidation those districts only in which it is known that public sentiment is in favor of the consolidation.

After the proceedings are completed, the district superintendent should file his original order, the original approval of the town board, the notice of the meeting at which the voters of the several districts voted on the confirmation of such order, and the record of the proceedings of such meeting, properly certified, in the office of the clerk of the town. Copies of all such original papers should be filed in the office of the clerk of the board of education of the town, and also with the Commissioner of Education.

Districts Not Included in Township Law

There are certain school districts which are not included within the provisions of the township law. These districts are as follows:

1 All union free school districts having a population of 1500 or more.
2 All union free school districts employing fifteen teachers or more.
3 All of the school districts included within the county of Nassau.

To be exempt from this law school districts must have satisfied the above exceptions on the second day of May, when the law became operative. Union free school districts which may hereafter reach a population of 1500 or more or which may hereafter employ fifteen teachers or more are not exempt from the provisions of the township law. All school districts which did not meet the exceptions above stated on the second day of May

last, when the township law went into effect, are included within the provisions of such law.

Those school districts which are not within the township law will continue to be operated and regulated under the provisions of the Education Law relating to union free school districts. In other words, there is no change in the management and administration of the schools in such districts by reason of the enactment of the township law.

Town School Units

District superintendents were directed in a circular letter issued from this Department on May 17th last to divide certain towns into town school units in accordance with the provisions of the township law.

There are in many of the towns throughout the State two or more union free school districts which come within the provisions of the township law. The law provides that in all such towns the district superintendent shall divide the town into as many town units as there are such union free school districts. Full directions relative to the method of dividing towns and numbering the units were given in the circular of May 17, 1917. Each separate unit thus organized and numbered must be considered in every respect, in the administration of the township law, as a town.

Attention is directed to the provisions by which two or more separate units in a town may be consolidated into one unit. Subdivision 3 of section 331 outlines fully the procedure which must be taken to consolidate two or more town school units into one.

The attention of superintendents and boards of education is also called to subdivision 4 of section 331 which authorizes the voters of a district which is not under the township law to take the necessary action to place the schools of such district within the provisions of the township law. A union free school district having a population of 1500 or more or employing fifteen teachers or more may, at either an annual or special meeting, properly called, vote upon placing such district under the provisions of the township law. After favorable action is taken by such district on this proposition, the board of education of the town shall, upon a petition signed by fifteen per cent of the qualified school electors of such town, not including the electors of such union free school district, submit the question to the voters of such town at either an annual or special school meeting to determine whether or not such town and the union free school district shall combine and have but one board of education. A majority vote of those present and voting is required of the district which desires to come under the township system and a similar vote is also required of that portion of the town which forms the township unit within the town. The initiative must be taken by the district which is not included within the provisions of the township law and, unless affirmative action is taken by that district at the meeting, no further action may be taken. If affirmative action is taken the question must then be submitted to the voters of the remaining portion of the town and receive affirmative action by such voters. In other words, the district which is not under the provisions of this law and that portion of the town which is under the law must each vote in favor of the consolidation, if such consolidation is to be made.

Qualifications and Number of Members on Town Board of Education

The qualifications of voters at town school meetings are the same as they have been for several years for voters at school district meetings. These are as follows:

General Qualifications

1 A citizen of the United States.

2 At least 21 years of age.

3 A resident within the district for a period of at least 30 days next preceding the meeting at which he or she offers to vote.

Any person who possesses all of the above general qualifications *and any one* of the four following special qualifications is entitled to vote.

Special Qualifications

1 One who owns or hires or is in the possession under a contract of purchase of real property in such district liable to taxation for school purposes.

2 One who is the parent of a child or children of school age, provided such child or children shall have attended the district school in the district in which the meeting is held for a period of at least eight weeks within the school year preceding such school meeting. (Under this provision both father and mother may vote.)

3 One who, not being the parent, has permanently residing with him or her a child or children of school age who shall have attended the district school for a period of at least eight weeks within the school year preceding such meeting. (Under this provision but *one* person may vote, namely, the head of the household.)

4 One who owns any personal property assessed on the last preceding assessment roll of the town exceeding $50 in value, exclusive of such as is exempt from execution. [*See* Education Law, § 203.]

Qualified voters may vote on *any* question brought before any annual or special school meeting; *it is not essential that a person be a taxpayer to vote on propositions for raising money by tax on the district.*

Women possessing any of the above qualifications are entitled to vote.

To be eligible to membership on a board of education a person must satisfy the above qualifications of voters at town school meetings. Neither a superintendent of schools nor the supervisor of a town is eligible to election as a member of the town board of education. Not more than one member of a family shall be a member of the same town board of education. Members of one family residing in the same household are regarded as members of the same family. In the case of a father and son who live together as one family in the same dwelling, only one of such persons would be eligible to serve on the same town board of education. The question is frequently raised as to whether or not a teacher in a town may be a member of a town board of education. Section 285 of the Education Law prohibits a trustee from being personally interested either directly or indirectly in any contract which he makes in behalf of the district. The township law subjects members of town boards of education to all duties, obligations and responsibilities which the provisions of the

Education Law impose on trustees of school districts. Teachers are not, therefore, eligible to membership on a town board of education. If no provision were contained in the Education Law in relation to the matter, the two positions — as teacher in a school and as a member of the controlling board of such school — would be incompatible. If a person who is a member of a board of education is removed by order of the Commissioner of Education, that person is not eligible to membership on the board of education or to any other school office in the town for a period of five years from the date of such removal. No other person is prohibited from serving as a member of a town board of education.

In a town having five school districts or less the number of members on a board of education shall be three. In all other school districts the number of members shall be five.

Meetings of Town Board

The law provides that each town board of education shall hold an annual meeting on the first Tuesday in August. For the year 1917 this meeting must be held on the first day of August. At this meeting the first action to be taken by the board is the election of one of its members as chairman of such board, who shall serve in that capacity for the ensuing school year. Upon the expiration of the term of office of such chairman at the next annual meeting, another chairman is to be chosen.

Meetings of the board must be held at least once in each quarter. It is suggested that for the current year provision shall be made for holding meetings at least once each month. It is further suggested that the district superintendent confer with boards of education and arrange with such boards to fix the time of their monthly meetings on such days and at such hours as to enable the district superintendent to meet with the several town boards at their regular monthly meetings.

Provision should also be made for calling special meetings. Each board may adopt such method for calling special meetings as it may desire. The method adopted, however, must provide for giving personal notice of ample time, in some way, to each member of the board.

Clerk of Town Board

At the first annual meeting of the town board of education on August 1st next the board should appoint a clerk. The law does not specify a definite term for such officer but provides that he shall serve during the pleasure of the board. In appointing such clerk, however, the board may exercise its pleasure in this respect at the time of the appointment, by specifying a definite term of one year. It is recommended that such action be taken. No member of the board of education may serve as clerk, neither may a teacher employed in any public school of a town be appointed to the office of clerk. The person appointed to this position must be a qualified voter at school meetings in the town. The law does not fix the amount of the salary for such officer. The salary which such officer shall receive must be fixed by the board of education. The Education Department has been requested, in a number of cases, to suggest the salary which should be paid the clerk of a town board of education. It is not feasible to fix a uniform

salary for this office. The salary to be paid a clerk must be determined by the amount of work which such officer will be required to perform. The work which a clerk must do in connection with this office depends largely upon the number of school districts in the town, the population of the town, and the extent of its territory. An efficient man, familiar with clerical duties and with fiscal affairs, should be selected for the office of clerk. The business management of the affairs of the board will depend in a large measure upon the skill and efficiency of the clerk. That officer should be a man whose judgment the board of education would respect. The town board should feel free to assign to the clerk many of the business affairs for investigation, on the understanding that such officer will look into these matters, obtain data in relation thereto, and submit the results of his investigation, together with recommendations thereon, to the board for action. The clerk of the board of education will also be required to make out the tax list, to attend to correspondence between the board, the district superintendent, the Education Department and others.

Section 338 of the township law states specifically what duties the clerk of the board of education must perform. In addition thereto, such officer must perform all other duties which the board of education imposes upon him. It is important that the clerk shall keep accurate and complete records of all the transactions of board meetings. The board should provide suitable books for such records.

Town School Treasurer

At the first meeting of the town board of education to be held on August 1st next, such board should also appoint a treasurer. It is suggested that the term of the treasurer be fixed for one year. No member of the town board of education and no teacher employed in the schools of the town may serve as treasurer. The treasurer must be a qualified voter at school meetings in the town. The salary of such officer is not fixed by law and it is the duty of the board to determine what compensation shall be allowed such officer.

Section 339 states specifically the duties of the treasurer of the town and this officer must also perform such additional duties as the board of education of the town may require of him. The Commissioner of Education will specify the form in which the accounts of the treasurer shall be kept. The law further provides that the budget prepared by the board of education shall be in the form prescribed by the Commissioner of Education. The accounts of the treasurer should be kept so as to conform to the requirements of the budget. The form in which such budget shall be submitted is specified later in this document.

After a board has designated a treasurer, it should also determine the amount of the bond which that officer is required to give. Within ten days after the treasurer receives a written notice of his appointment, he should execute a bond in the amount required by the board, with proper sureties, and submit the same to the board for its approval.

Powers and Duties of Town Board

Section 340 of the township law specifies the powers and duties of the board of education. These are the broad general duties and powers of

the board and are sufficiently stated in this article to give the board of education the general power, control and management of the school affairs of the town. The men and women who are chosen for membership on the first town board of education, under the provisions of this law, are charged with important duties and have an opportunity to render a great service to the State. The success of the administration of this law, and the progress which may be made in rural education depends wholly upon the spirit in which the town boards discharge their official obligations and responsibilities to their constituents and to the State. It is recommended that the members of these boards immediately familiarize themselves with the school conditions in the several districts of the town. These boards should have definite knowledge of the type of school which has been maintained in each district in their respective towns, of the number of children to be educated in each district, of the needs of such children from an educational and social standpoint. It is suggested that an inspection of all school property in the town be made at an early date with the district superintendent.

It is further suggested that it would be unwise to attempt to make very material changes in the administration of these schools during the ensuing year. It is believed that it would be much wiser for a board of education to make a careful study of school conditions in the entire town, to consult the district superintendent in relation to the same and determine upon the broad policy which is later to be pursued in providing educational facilities for the children of the town.

It is specially recommended that district superintendents and boards of education proceed with great deliberation in the consolidation of school districts. It is recommended that school districts shall not be consolidated until town boards have had ample opportunity to examine into the needs of the schools of the town and to formulate a general policy with respect to the location of school centers to be maintained within the town.

It is not possible at this time to touch upon all the questions which will be raised by the one thousand school boards in the State. The interests of communities vary. The outlook which men and women have upon educational needs is not the same in all towns. It is not possible, therefore, to anticipate all the questions which will arise under the administration of this law. It is the desire of the Education Department, however, to cooperate with boards of education in every way possible, to give them any information upon educational questions which they are seeking, to furnish them with any literature which is available for distribution, to have representatives of the Department meet them upon special occasions to discuss special subjects in which the particular community is interested, and to render any other service which may be possible in the advancement of the schools which are under the management and control of these boards.

Contracts Between District Trustees and Teachers

In districts having a sole trustee, the trustee chosen at the annual meeting in May last has the legal right to contract with a teacher for the ensuing school year. If such trustee has made a contract with a teacher it is binding upon the town and must be respected by the town board. If such trustee has not contracted with a teacher it is the duty of the board

of education to contract with such teacher or teachers as may be necessary to operate the school in such district. In districts having three trustees or more, or a board of education, such officers also possess the power to contract with teachers for the ensuing school year. In all cases where teachers have been employed by such trustees or boards, the contracts are binding and must be respected by the town board. Any vacancies which occur in the teaching force of the schools of the town should be filled by the selection of teachers by the town board. No teacher should be employed who is not in possession of a certificate of qualification issued by proper authority.

Janitors, Truant Officers, Medical Inspectors, Physical Training Supervisors

It is also the duty of town boards of education to appoint truant officers, janitors, medical inspectors, and physical training supervisors.

The board of education should provide a janitor for each school maintained in the district. The janitors should be required to see that fires are started sufficiently early in the morning to have the buildings in suitable condition to receive the children at the hour when children generally reach the schoolhouse. The janitor should also be required to keep the building clean and in a sanitary condition.

The attendance upon the rural schools should be improved and town boards now have an opportunity to render this service. A truant officer should be appointed who will look after the enforcement of the compulsory attendance law for the entire town. He should be a man of courage, who will look into violations of the law, bring to the attention of the town board the names of parents who should be prosecuted for persistent and wilful violation of the law. All children, within compulsory school ages, should be in attendance upon school when school is in session unless there is a legal excuse for their absence.

There has been much laxity in the enforcement of the medical inspection law. In many districts the expenditure made for the enforcement of such law has not brought adequate returns. In many districts throughout the State more has been expended in the enforcement of the medical inspection than should have been expended for such purpose. One medical inspector should now be employed for the entire town. An agreement should be reached as to the salary to be paid such inspector. The board of education, and the district superintendent, should see that the person employed to do this work performs it in such a manner that the children of the town will receive the service which the law contemplates they shall receive through such inspection.

In many towns of the State at the present time, full time school nurses have been employed. A registered nurse who has been admitted to practice in this State may be employed as a school nurse. Our experience shows that the best service will often be rendered through the employment of a full time nurse who may do very much of the work required under the medical inspection law in the physical examination of school children, in following up cases of children who are ill or physically defective, and in providing proper treatment for such children. School nurses should be employed during the entire year, including the vacation period as well as during the time school is in session. In some cases registered nurses who have also had training along the lines of physical education and who are

qualified under the law to give instruction in that subject may be employed to do the work required under the medical inspection law and the physical training law at a salary which will make it economical to combine these phases of educational administration and at the same time render the best service possible to the children. Where competent, trained persons may be employed in such a combination of service, it is recommended that such course shall be pursued.

School Must be Maintained in all Districts

A board of education has not authority to discontinue a school in any district in the town. The law contemplates that school shall be maintained in each district in a town, except such districts as may have contracted for the education of their children prior to August 1, 1917, under authorization of a vote of a district meeting. If there is not a sufficient number of children in a district to warrant the continuance of a school therein, the course of procedure must be the consolidation of the district with an adjoining district. Such consolidation must be made as provided under section 330 of the Education Law and as described on pages 1 and 2 of this document. A town board has not the authority to determine that a school shall be closed in such district.

Schools Maintained by Contract

School districts were authorized under the provisions of section 580 to 586 of the Education Law to contract with school districts or cities instead of maintaining home schools. Before such contract could legally be made it must have been authorized at a district meeting. Trustees of school districts, therefore, which authorized such contracts previous to August 1, 1917, could legally enter into such contracts and these contracts are binding upon the town board. The terms of the contracts thus entered into should therefore be carried out in each case. Before such contracts become effective, however, they must be approved by the Commissioner of Education. The procedure of former years should therefore be followed, and in cases where the contracts have been executed, they should be forwarded to the Commissioner of Education for consideration. If approved by the Commissioner of Education, town boards will be notified. If such contracts are not approved, the board of education will also be notified and it will then be the duty of the board of education to employ a teacher and maintain a school in the districts where such contracts had been authorized.

Transfer of Pupils

The attention of town boards is called to the provisions of section 342 of the township law which relates to the transfer of pupils from the schools of one town to the schools of an adjoining town, or union free school district, or city. There are many cases where children living in a certain section of a school district might more conveniently attend school in an adjoining town, or union free school district, or city. In such cases the town board of education may arrange to have such children attend such adjoining school. The school system is regarded as a State system and the State is required to provide for the education of all its children. The State

makes an annual contribution to every community toward the maintenance of schools. If the town of A affords school privileges which are more convenient for the children living in certain sections of the town of B the board of education of the town of A must accept such children from the town of B, provided the education of such children does not necessitate the employment of additional teachers or the providing of other school accommodations on the part of the town to which such pupils are assigned. In such case the board of education of the town of B may transfer the children in question to a school or schools in the town of A, or of a union free school district not under the township law, or even to a school in an adjoining city. The board of education of the town of B should immediately forward to the board of education of the town of A, or to the union free school district, or to the city to which such children have been transferred, notice of the action which it has taken. To prevent one town from imposing upon another, the law requires the approval of the Commissioner of Education where pupils are thus transferred. The board of education of the town of A must, when a transfer is properly made and approved, make provision for the education of the pupils thus transferred.

It is assumed that the two boards of education will talk such proposition over in advance and come to an agreement upon the compensation to be paid for the education of such children. If such agreement is not reached, the board of education receiving such children should forward to the board of education in the town where such children reside a verified statement of the cost of the instruction of such pupils. The town wherein such children reside must pay the expense of their instruction. The board of education is authorized to make the necessary payment for such instruction out of the school funds of the town.

Transportation

When the children of a district attend another school under contract, or when such children are transferred from the school of one town to a school in another town, union free school district, or city, and the distance which the children are required to travel to attend school is too great to permit their walking to and from school daily, it is the duty of the town board of education in which such children reside to provide for the transportation of such children.

In consolidated districts which have already been established, or in other cases where it is apparent that the distance which children are required to travel to attend school is too great for such children to walk to and from school daily, transportation should also be provided. Town boards of education have ample authority to make provision for transportation in such cases.

Schoolhouse Sites

A town board of education may designate a new site for a schoolhouse to be erected in a town and it may also enlarge the site of an existing schoolhouse. To designate a new site or to enlarge an existing site, the board is required to pass a resolution which should state the necessity for such action and it should also describe the land to be acquired for such purpose by metes and bounds. An estimate of the amount of funds necessary for

the purchase of the same should also be stated in the resolution. The resolution must be adopted by a majority vote of the board. After the board of education has adopted such resolution, it may acquire title to the property described in the resolution as provided by the Education Law for the acquisition of real property for school purposes, provided funds have been properly appropriated for the purchase of the same.

It is recommended to boards of education that a careful study of the school facilities of the town, the existing school necessities and the prospective demands upon the schools shall be carefully considered before any action is taken in designating new sites or acquiring additional property for the enlargement of the present school accommodations.

Erection and Repair of School Buildings

The board of education of a town is charged with the general care of school property, with the repair and improvement of such property, and with the duty of erecting school buildings and other buildings for educational purposes in the town. The board may take such action in relation to any of these matters as may be required in order to provide the proper accommodations for the education of the children of the town. The board of education, however, is limited in the amount of money which it may expend in any one year for the remodeling, improvement or enlargement of existing school buildings, or for the construction of new buildings. A town board may not expend in any one year an amount in excess of one-half of one per centum of the assessed valuation of the property of the town. In no case may such board expend for these purposes, except in a case where a school building has been condemned by the district superintendent, an amount which in the aggregate exceeds the sum of $5000, unless such excess has been authorized by the voters of the town at a town school meeting.

If the board of education desires to expend an amount in excess of one-half of one per centum of the assessed valuation of the property of the town, or if the assessed valuation of the town exceeds one million dollars and the board of education desires to expend an amount in excess of $5000, for remodeling, improving or enlarging existing school buildings or constructing new buildings, the board must submit such proposition to either an annual or special meeting and receive authorization to make such expenditure. A board may expend a sum which does not exceed one-half of one per centum of the assessed valuation of the taxable property of the town, and in a town which has an assessed valuation in excess of one million dollars, the board may expend $5000 for these purposes without a vote of the district. If it is necessary to make an expenditure in excess of $1000 for any of these purposes, the board of education may, in its discretion, submit the question of such expenditure to the voters of the town at an annual or special meeting.

Condemnation of School Buildings

A district superintendent may condemn a school building whenever, in his judgment, such building is not fit for use and not worth repairing. In condemning such building the district superintendent must express in the order of condemnation the amount necessary for the erection of a new

building. When a town board of education has been served with a district superintendent's order condemning a schoolhouse in the town and such order specifies that the amount necessary to erect a suitable building in place of the one condemned is not in excess of one-half of one per centum of the assessed valuation of the property of the town, or if the assessed valuation of such property is one million dollars and the amount expressed as necessary for the erection of the building is not in excess of $5000, the board may proceed to erect a new building in place of the one condemned without a vote of the district. If the amount stated in the order of the district superintendent as necessary for the erection of a new building is in excess of the amount above stated, it is then the duty of the town board of education to call a meeting of the school electors of the town for the purpose of voting an appropriation for the erection of such building in compliance with the order of the district superintendent. If the meeting authorizes such appropriation and directs, in the resolution making the appropriation, that the amount shall be raised by tax to be collected in instalments, the board of education may proceed to issue school bonds in the same manner that bonds are now issued by school districts under the provisions of the Education Law. If the meeting does not authorize a tax for the erection of such buildings, to be raised in instalments, it is then the duty of the board of education to proceed to erect such building and to raise the necessary sum therefor by *one* tax upon the property of the town. In other words, the law regulating the condemnation of school buildings by district superintendents and the erection of new buildings in place of the condemned buildings is not changed under the township law. The town board of education is to exercise the same powers and is subject to the same official obligation in erecting a school building in place of a condemned building as trustees of school districts under the provisions of the Education Law.

The same recommendation is made in relation to the erection of school buildings and in relation to material improvements or the remodeling of existing buildings that is made in reference to the designation of new sites or the enlargement of existing sites. Before expenditures are made in the erection of buildings or the remodeling of existing buildings, the board of education should have a definite school policy in mind in reference to the maintenance of schools in the various districts of the town.

Schools to be Free to Children of Town

The schools which are now maintained in a town are open to the attendance of all children in such town. Section 341 of the Education Law provides that each department of a school and each course of study maintained in a school shall be free to the children of school age residing in the town in which such school is maintained. If a school of academic grade is maintained in a district of a town, all the children of the town meeting the requirements for admission to an academic school are entitled to attend such school without the payment of tuition. No charge may be made to any pupil of the town attending an academic or vocational school maintained in such town. Children residing in a town which does not maintain an academic school may attend an academic school in an adjoining town, and

the State will continue to pay to such school the same apportionment of $20 a year which is now paid. Children residing in a town in which an academic school is maintained, but not within the school district in which such department is maintained, will entitle the town to receive the same apportionment which has been paid for years under the nonresident tuition law, viz: $20.

Textbooks

The textbooks used in the several schools of the town are to be designated by the town board. It is recommended that town boards make as little change as possible in the textbooks to be used. There should, however, ultimately be a uniformity of textbooks in the schools of a town. If modern textbooks are not in use in any of the schools of the town, the board of education should, in due time and after due consideration, authorize modern textbooks for the use of the schools of the town.

The question is raised as to whether or not a board of education has the authority to provide free textbooks for the children of a town. The law does not confer this power upon the board of education. The voters of the town, however, do have the authority to vote upon the question and if free textbooks are authorized by a vote of the school electors of the town at either an annual or special meeting it becomes the duty of the town board to provide free textbooks.

Tax Budget

The law provides that, on or before the first day of July each year, the board of education shall prepare an itemized tax budget. This budget must be in triplicate. It must contain the amounts required to be raised by tax for school purposes in a town for the ensuing year. The budget must also contain a statement of the probable amount to be received by a town from the State in the apportionment of State funds, and also the probable amount to be received from other sources. It is not possible, of course, this year to prepare this budget on or before the first day of July. This provision of the law is directory and not mandatory. The failure to prepare such budget on the first day of July does not prevent the board of education from preparing the budget on a later date. In the future this budget should be prepared on or before the first day of July each year. Since the board of education does not assume the functions of its office until August 1st this year, it is not possible for such board to prepare a statement by July 1st. The board should, however, prepare a budget for the ensuing school year as soon as may be possible after assuming its functions on August 1st.

In the preparation of this budget the town board should consider the expenditures which have been made during the previous year by each of the several districts of the town. It should also give careful consideration to any budget which was authorized at an annual meeting of a school district on the first Tuesday in May last. It is recommended that the district superintendent be prepared to furnish the town board with complete data in relation to the expenditures made by the several districts of the town in recent years for school purposes. With this information at hand, the board of education should proceed to prepare its budget on the basis outlined in section 345 of the Education Law. Under the provisions of this section the board should include such amounts for the several schools of the town as may be

necessary to meet the various purposes outlined in paragraphs *a* to *h* inclusive of subdivision 1 of said section 345.

As soon as this budget is prepared by the board of education, such board should publish the same at least once each week for the four weeks following the date on which it is prepared. The publication of such budget must be in two newspapers if there are two in a town, or in one newspaper if there is but one published in a town.

It is suggested that boards of education familiarize themselves at once with the needs of the several school districts for the ensuing school year. The whole financial needs of the schools of the town should be understood by members of the board and the budget should be formally prepared, ready for adoption at the meeting of the town board to be held August 1, 1917. It would then be possible for the board of education to adopt the budget and to give notice immediately as specified above to the voters of the district. Much time will be saved if this action is pursued by boards of education and it is urgently recommended that they shall follow such course.

The law authorizes the issuance of a supplemental budget. If it should be necessary later in the year, to meet contingent expenses, the board of education would have the power to issue a supplemental budget. It is strongly urged that boards shall include in the budget adopted at the annual meeting sufficient funds, so far as they are able to ascertain at that time, to meet all expenses during the year. It is suggested, however, that after the budget for the ensuing year is adopted on August 1st next, it shall be submitted to the district superintendent for his formal approval in the manner required for a supplemental budget.

The following form of budget is hereby prescribed:

ESTIMATED RECEIPTS

Public money for teachers wages
Public money for library and apparatus
Public money for academic quota and attendance
Public money for nonresident tuition
Other tuition receipts
Receipts from other sources
Balance to be raised by tax

ESTIMATED EXPENDITURES

1 **General control** (Regulative and executive service)
Salaries of clerk of board
Other expenses of board of education
Compulsory education — salaries
Compulsory education — other expenses
School census

2 **Instructional service** (Supervision and teaching)
Salaries of teachers
Textbooks
Other supplies used in instruction

3 **Operation of school plant**
- Wages of janitor and other employees
- Fuel
- Water, light and power
- Janitor's supplies
- Other expenses of operation

4 **Maintenance of plant** (Upkeep)
- Upkeep of grounds (repairs)
- Repair of buildings
- Repair and replacement of equipment

5 **Fixed charges**
- Insurance
- Contributions and contingencies

6 **Debt service**
- Payment of bond
- Redemption of short term loans
- Payment of interest — on bonds
- Payment of interest — on short term loans
- Refunds of taxes and tuition

7 **Capital outlay** (Acquisition and construction)
- Land
- New buildings
- Alteration of old building (not repairs)
- Equipment — heating, lighting, plumbing and electrical
- Equipment — furniture
- Equipment — instructional apparatus

8 **Auxiliary agencies and other sundry activities**
- Libraries — salaries
- Libraries — books, repairs and replacements
- Libraries — other expense
- Health service — medical inspection
- Health service — nurse service
- Health service — dental service
- Health service — other expense
- Transportation of pupils
- Care of children in institutions
- Provision of lunches
- Community lectures and social centers
- Recreation
- Payments to private schools and schools of other civil divisions

Relation of District Superintendents to Town Boards of Education

District superintendents should meet with town boards frequently to advise them of the needs of the several schools in their respective towns and to discuss with such boards the educational policies which it is advisable to pursue. The district superintendent is the professional school officer of the town.

His official relation to the town board of education is intended to be the same as the relation of a city superintendent of schools to a city board of education. The district superintendent is to cooperate in every way possible with town boards of education to relieve such bodies of as much of the details of administration as may be possible. District superintendents should, therefore, take up in advance of board meetings, matters which are to be presented to the board and should go over such matters with the clerk of the board, getting the business affairs which need consideration by the board in such form that they may be presented to the board of education without prolonging the board meetings. The board of education is expected to give its time to the large problems involved in the administration of the schools and to the determination of the general school policy of the town. It is recommended that boards of education shall frequently consult the district superintendents in relation to matters bearing upon the school interests of the town.

Before selecting teachers the town board should make inquiry into their reputation and qualifications. The district superintendent will be able to render much service to town boards of education in recommending teachers who have been successful in the schools where they have been employed. It is recommended that boards of education shall not contract with teachers until such teachers have been approved by the district superintendent.

Boards of education will also find that district superintendents will be able to be of much service to them in making suggestions relative to the adoption of textbooks and in providing suitable libraries adapted to the needs of the schools and the interests of the community.

Assessment and Collection of Taxes

The clerk of the board will prepare the tax list. All of the taxable property in each of the school districts under the jurisdiction of the board of education will be placed upon the tax list. The valuations of such property will be taken from the town tax roll. Where a school district is located partly in two or more towns it is to be regarded, for the purpose of taxation as well as for all other purposes of the township law, as lying wholly within that town in which its principal school house is located. Therefore, where the schoolhouse of a district is located in town A but such district extends partly into town B, it will be necessary for the clerk of the board of town A to obtain the assessments of that portion of the district which extends into town B from the tax roll of the latter town. It will also be necessary for the clerk to obtain the list of apportionments of franchise taxes made by the assessors with respect to such joint district. Where there are two or more town school units in the town the town board of assessors must apportion to each unit its share of the franchise taxes as required by section 40 of the tax law. An apportionment must also be made as between the town unit and any union free school district in the town not subject to the township law.

After the tax has been levied by the board of education the same will be extended upon the tax roll by the clerk and when completed the board of education will annex to the tax list its warrant for the collection thereof. The tax list and warrant will then be delivered under the direction of the board of education to the town tax collector who is required to collect the same and to pay over the amount thereof to the town school treasurer.

Books and Property of School Districts

All school records, all books and all other district property, together with the keys of all school buildings, should be turned over by the trustees of the several districts of a town to the board of education of the town. The clerk may act for the board in receiving such records, books, property, keys etc.

Annual School Meeting

A special pamphlet will be prepared in relation to the annual elections, giving full information as to the registration of voters, appointment of inspectors, method of conducting annual meetings, etc., for the annual meeting which will be held on the first Tuesday in May.

Valuation of School Property

Later in the year information will be forwarded to district superintendents and boards of education in relation to fixing the value of school property which is turned over by the several districts to the town. It is suggested that no action be taken in this matter until a further communication is received from the Department in relation thereto.

The officers of the Education Department will be gratified to be of service at any time to the local school officers who are required to organize the rural schools of the State under this new system. The change marks an important event in the history of the State's school system. We have the opportunity of rendering a great service to the State in the administration of this important work. We offer such aid as we shall be able to give in solving any of the problems which confront you and we solicit that cooperation from you which is essential to the success of the school system.

Very respectfully yours

THOS. E. FINEGAN
Deputy Commissioner of Education

July 2, 1917

Election of Boards of Education in Towns and Town School Units

To District Superintendents:

Chapter 328 of the Laws of 1917, entitled "An act to amend the Education Law, by creating town boards of education and providing for the support and maintenance of schools in towns," requires the performance of certain duties by district superintendents of schools in respect to the division of towns into town school units and the election of members of boards of education of towns and of such town school units. It should be noted that the law does not apply to union free school districts having a population of fifteen hundred or more or employing fifteen teachers or more at the time the act took effect, that is, May 2, 1917. Special attention is called to the following features which will require immediate action by district superintendents:

1 **Enumeration of population of certain union free school districts.** If it appears from available information that there is doubt as to whether a union free school district which employs less than fifteen teachers has a

population of fifteen hundred or more, the board of education should be advised to take an enumeration of the population within the district, using as a basis therefor, so far as possible, the state enumeration of 1915. Such enumeration should be made with care, by either the clerk of the board or some person designated by it. A written statement of the result of such enumeration should be prepared by the clerk or person taking it and the original should be filed in the office of the town clerk. A certified copy thereof should be delivered to the district superintendent and another certified copy be transmitted to the Education Department. The presumption will be in close cases that the union free school district is within the provisions of the township law. An enumeration should not be directed except in a doubtful case.

2 **Division of towns into town school units.** The law provides that where there are two or more union free school districts, each having a population of less than fifteen hundred and each maintaining an academic department which has been admitted to the University of the State, and the principal schoolhouse in each of which is situated wholly in the same town, the district superintendent must by order divide the town into as many town school units as there are such union free school districts situated in the town. The district superintendent should make such division immediately. In dividing the town, the district superintendent should take into consideration the accessibility of the outlying districts to the school in the union free school district. The academic department of the union free school district will be available to all the pupils residing in the town school unit. No school district may be divided in forming a town school unit. Each town school unit will have a separate board of education, to be elected by the trustees and members of the board of education of each district in such town school unit. The order dividing the town should designate the union free school districts and the common school districts comprising each town school unit. The order may be in the following form:

ORDER DIVIDING TOWN INTO SCHOOL UNITS

IN THE MATTER
of the
Dividing of the town of .....
....., county
of ....., into
town school units.

It appearing that there are.....
union free school districts in the town of ..... county
of ....., each having a population of less than fifteen hundred and each maintaining an academic department which has been admitted to The University of the State of New York, and the principal schoolhouse in each of which is situated wholly in the said town of .....,

Now, therefore, pursuant to the power conferred upon me by section 331, subdivision 2, of the Education Law, as added by chapter 328 of the Laws of 1917;

It is hereby ordered that the said town of ....., county of ....., be and the same hereby is

divided into ..... town school units, containing the following school districts and to be numbered and designated as follows:

Town school unit no. 1 shall contain and comprise the territory now included in union free school district no. ....., town of ....., county of ....., and school districts nos. ....., town of .....

Town school unit no. 2 shall contain and comprise the territory now included in union free school district no. ....., town of ....., county of ....., and school districts nos. ....., town of .....

[Provide similarly for other town school units if there are more than two of such union free school districts.]

This order shall take effect immediately.

Dated June ....., 1917

.....

District Superintendent of Schools of the
..... Supervisory
District, County of .....

This order should be executed in triplicate, one of which should be filed in the office of the town clerk of the town, one should be transmitted to the Commissioner of Education and one should be retained by the district superintendent of schools.

3 **Notices of meeting for election of members of boards of education.** The members of the town board of education in each town which is subject to the provisions of the act, and in town school units as established by district superintendents, are to be elected at a meeting of the members of the boards of education of the existing union free school districts and the trustees of existing common school districts on the second Tuesday in June, that is, June 12, 1917. Members of boards of education and trustees now in office are to participate in the election of members of the town boards of education and the boards of education of town school units. *The members of boards of education and trustees elected at the annual meeting held on May 1, 1917, do not participate in such election.* District superintendents should forthwith serve a notice, in substantially the following form, upon all the members of the board of education of the union free school district within the town or town school unit, and on each trustee of each common school district in such town or town school unit:

To.....

Trustee of (or Member of Board of Education of Union Free School District)
District No.....,
Town of.....

You are hereby notified, pursuant to the provisions of chapter 328 of the Laws of 1917, known as the township law, that a meeting of the trustees and members of the board of education of the town of....., (or of town school unit no, ... town of.....) is hereby called and will be held at the school house in district no. ..... of said town, at....., on the 12th day of June,

1917, at..... o'clock in the ..... noon, for the purpose of electing a board of education of said town (or of school town unit no. ..... of said town), consisting of ..... members.

Dated June ....., 1917

.....

District Superintendent of Schools of the

.....*Supervisory*

District, County of .....

Such notices may be served at least five days before the meeting either personally or by mail upon the members of the board of education or the trustees of the districts.

4 **Number, terms of office and qualifications of members.** Where the number of school districts in a town or in a town school unit is five or less, the board of education is to consist of three members. Where the number of school districts in a town or town school unit exceeds five, the board will consist of five members. If there are three members, one is to hold office until August 1, 1918, one until August 1, 1919, and one until August 1, 1920. If there are five members of the board, two are to hold office until August 1, 1918, two until August 1, 1919, and one until August 1, 1920. The term of office of each person elected should be designated at the time of the election. Not more than three members of a board of education shall reside in one school district. It is to be expected that the larger and more populous school districts will be given adequate representation on the board. The board in determining the representation should deal fairly with each district.

Any person who resides in the town and is qualified to vote at a school district meeting is eligible to the office of member of a board of education, except the supervisor of the town and the district superintendent of schools. Not more than one member of a family shall be a member of the same board of education.

5 **Conduct of election.** Upon convening at the time and place named in the notice, the trustees and members of the boards of education present must organize by the election of a chairman and a clerk. A quorum should be present at the time of the election of members of the board. A quorum consists of a majority of the trustees and members of the boards of education of the several districts in the town or in the town school unit. The members present may adjourn to a specified time and place for sufficient cause. The trustees and members present should vote by ballot for the candidates for members of the board of education. The ballot should designate the term of office for which each candidate is voted. The candidates for the offices of members of the board, the terms of which are to expire at the same time, may be voted for upon one ballot. The chairman and clerk of the meeting shall canvass the votes cast for members of the board of education, and the candidate receiving a majority of the votes cast shall be elected.

The clerk of the meeting should keep a record of all the proceedings of the meeting and should keep a poll list containing the names of all persons who voted for candidates for the offices to be filled. He should include in the minutes a record of the votes cast for the respective candidates.

The minutes of the meeting should be written out and certified to by the chairman and clerk of the meeting, and a copy thereof be delivered to the district superintendent. The district superintendent should thereupon give notice of the election to the persons elected as members of the board of education. The original minutes of the meeting should be filed with the clerk of the board of education of the town or town school unit, when such clerk is elected.

6 **Districts in two or more towns.** A district which is located partly in two or more towns is deemed to be wholly within that town in which its principal schoolhouse is located. A person who resides in that portion of the district in another town is qualified to hold the office of member of the board of education of the town in which the principal schoolhouse is located.

7 **Time of taking office.** The members of a board of education of a town or of a town school unit elected as provided in the township law do not take office until August 1, 1917. Such board has no official duties or powers until that time. It is suggested, however, that the members as soon as they are elected confer or meet for the purpose of informally discussing the school affairs of the town. They may also properly confer with trustees and members of boards of education of existing districts, and with district superintendents, with a view to providing for urgent school repairs, supplies and accommodations.

Respectfully yours
THOS. E. FINEGAN
Assistant Commissioner for Elementary Education

The University of the State of New York
The State Department of Education
September 5, 1917

To Town School Boards:

Questions relating to the interpretation of the township law having been raised in certain counties of the State, particularly in relation to the powers and duties of former trustees of school districts, the preparing of school budgets and the levying and collection of taxes, the Education Department wrote the Attorney General for an opinion upon these points. The Attorney General has written such opinion. For the information of town boards and others interested in these questions, the opinion of the Attorney General is given in full.

Very truly yours
THOS. E. FINEGAN
Deputy Commissioner of Education

STATE OF NEW YORK
Office of the Attorney General, Albany

School Taxes — Township Law — Westchester County Tax Act

Chapter 328 of the Laws of 1917 known as the township school law adding article 11-a of the Education Law repeals chapter 105 of the Laws of 1916, known as the Westchester county tax act, in so far as it is inconsistent therewith.

The provisions with respect to the time of performance of acts required by sections 345 and 346 of the Education Law should be regarded as directory and not mandatory.

Inquiry

Should school taxes in the county of Westchester for the year 1917 be assessed, levied and collected under chapter 328 of the Laws of 1917, chapter 105 of the Laws of 1916, or partly under one and partly under the other?

Opinion

Chapter 105 of the Laws of 1916 provided a scheme for taxation in the county of Westchester somewhat different from that in force under the tax law in the rest of the State. Chapter 328 of the Laws of 1917 provided a scheme for the administration of all the schools in the State outside of the city of New York, and the raising and distribution of taxes for the purpose of maintaining them. The two acts are inconsistent with respect to the methods of assessing, levying, collecting, holding and disbursing school tax moneys and the question has been raised whether the act of 1917 would create in Westchester county exception to the special scheme for taxation provided by the act of 1916, or whether Westchester county should continue to act under its local law and present in itself an exception to the general scheme provided for the whole State by the 1917 amendment.

Section 2 of the township school law provides that:

> "All acts, or parts of acts, general or special, inconsistent with the provisions of this act are hereby repealed . . . ."

But this provision is really only a declaration of the common law which it has become customary to include in new legislation and which is here valuable principally as a preamble to the saving clause which follows it, protecting existing rights under former statutes. It is a general rule that a local statute is not deemed repealed by a general act unless it is clearly the legislative intent to effect such repeal. But there is no rule of law which prohibits the repeal of a special act by a general one without the use of express words, and the question whether a repeal has been made is always one of legislative intent. If the statutes are so inconsistent that the prior special act cannot operate when the general act is given the fair construction required by its language, the former must be deemed abrogated. The inconsistency, in such a case, sufficiently indicates an intent to repeal the statute. Thus the intent to repeal a former special law may be shown when the legislature enacts a revising law designed to cover the whole subject and furnish the only rule on the subject. *Pratt Institute vs. City of New York,* 183 N. Y. 151; *City of Buffalo vs. Lewis,* 192 N. Y. 193.

I am satisfied that the intent of the Legislature in passing the township school law was to institute a uniform system of school government throughout the State under the supervision of the Commissioner of Education. As part of this system of school government it includes a system of taxation. Should we say that the intent was to institute a system of government but to allow the taxation to be controlled by the local Westchester statute in that county, we would come to a situation where it would be impossible to determine which of the statutes should control as to certain details. In

resolving all such conflicts in favor of the township school law, I think we would carry out the true intent of the Legislature and that, therefore, in any proceedings for the assessment, levy or collection of school taxes in Westchester county we should look first to the township school law and only to the Westchester county tax law when the former is silent.

In this way where the township school law provides for collection by tax collectors and we find that there are no tax collectors in Westchester county, we look to the Westchester tax law and find that the receivers of taxes in that county perform the same functions and are selected in the same way as the collectors of taxes in other counties — in fact they are the same with a different title — and it is clear that, after the completion of its tax list under section 246 of the Education Law, the town board of education should issue a warrant for the collection thereof, in Westchester county, to the receiver of taxes.

It has been suggested that the township school law can not take effect this year because the provisions for school budgets contained in section 345 *et seq* fix specific days and times at which certain acts must be performed. Many of these days are necessarily before the first of August while the statute specifically provides that the new town boards of education only come into existence as such on the first day of August. Under section 354 the first board of education of each town should have been elected on the second Tuesday of June 1917, and should have convened on the first day of August for the purpose of organization and the transaction of business. Section 345 provides that on or before the first day of July in each year the board of education shall make up its budget which shall be published at length at least once in each week for the four weeks next preceding the first day of August and which shall be posted at least twenty days before the first day of August. How, it is asked, can a board of education first convened on August 1st under section 354 possibly comply with these requirements of section 345?

The answer is that the requirements in the statute as to time of preparation, publication and posting of the budget are directory and not mandatory. They are not essential to the general scheme of taxation provided by the act but are inserted for the guidance of the local authorities as to when to perform their duties and for the purpose of securing more uniformity throughout the State in the time at which these acts are done.

Few rules of statutory construction are better settled than the rule that:

> "a statute specifying a time within which a public officer is to perform an official act regarding the rights and duties of others, is directory unless the nature of the act to be performed or the phraseology of the statute is such that the designation of the time must be considered as a limitation of the power of the officer." (Lewis Sutherland, Statutory Construction, § 612)

As McKinney puts it (1 Consol. Laws 59)

> "It is frequently the case that a statute directs a public officer to do an act at a certain time, though it is not of the essence of the act that it be done at that particular time. The direction is given for the purpose of securing system, uniformity, and dispatch in the conduct of

the public business, rather than for the purpose of making the rights of persons dependent on the doing of the act at the specified time. In such cases, the direction as to time is generally considered merely directory, and the rights of other persons are not injuriously affected by the failure of the officer to perform the duty at the time prescribed. Especially is this so when the acts are to be done for the benefit of the public, or where there are no negative words in the statute forbidding the acts to be done at any other time."

In *Looney v. Hughes,* 26 N. Y. 514, I find in the opinion of Selden, J. at page 518, this language:

"The general rule on this subject is, as stated by Marcy, J. in *The People v. Allen,* (6 Wend. 486) that 'where a statute specifies a time within which a public officer is to perform an official act, regarding the rights and duties of others, it will be considered as directory merely, unless the nature of the act to be performed, or the language used by the legislature, show that the designation of the time *was intended* (sic) as a limitation of the power of the officer.' . . .

The provision was intended, at least in part, for the benefit of the public, and it has been held with great uniformity, that the public interests are not to suffer by the laches of any public officer (*United States v. Kirkpatrick,* 9 Wheat. 720; Same v. *Van Zandt,* 11 id. 184; Same v. *Nicholl,* 12 id. 505; *Dox v. P. M. General,* 1 Pet. 325; *People v. Russell,* 4 Wend. 570)."

In that case a statute required a county treasurer to issue a warrant against a delinquent town collector within twenty days. It was held that this provision was directory and that a warrant issued later was effective. In an action against the sureties of the collector who had defaulted, the defendants pointed out that had the warrant been issued within the twenty days prescribed by the statute, it probably would have been possible to collect from the principal, and that, therefore, the delinquency in issuing the warrant should excuse the sureties. But the court held against them on the basis that the twenty day provision was for the benefit of the public, forming no part of the contract of the sureties and the delinquency on the part of public officers should not be permitted to inure to the detriment of the public.

In commenting upon the distinction between mandatory and directory language in statutes, Judge Leonard, in *People v. Supervisors of Ulster,* 34 N. Y. 268, says:

'The statute prescribes no penalty, and imposes no forfeiture in case of a noncompliance with these provisions. There is no declaration that the verdict shall be void in case of the failure to comply with any of the directions of the statute as to the form of the proceeding.

These are some of the *indicia* by which the courts have established wise rules for determining the intention of the Legislature in the enactment of laws. Statutes are held to be directory or declaratory, according to the existence or the want of certain indications of legislative intent.

These rules have been long in practice, and the legislative bodies must be presumed to have enacted statutes with reference to them, as it is in their power to use language so that the statute must be considered mandatory, thereby excluding the power of the court to construe them as declaratory. These rules do not subvert, but carry into effect the intention of the law giver as it is to be gathered from the phraseology of the statute. A strict and literal adherence to the letter and form of a statute in minor and nonessential particulars will often defeat a remedy, or destroy a right which it was the principal intention of the legislature to create or provide.

Where a statute directs an act to be done in a certain way, or at a certain time, and a strict compliance as to time or form does not appear to the judicial mind to be essential, the proceedings are held valid, though the command of the statute has been disregarded. The statute is then said to be directory."

The case which has been cited in most of our leading cases in New York upon this subject is *Pond v. Negus*, 3 Mass. 230. This case is directly in point on the principal question since it deals with the assessment and collection of school taxes. A statute was under consideration which authorized the voting, assessing and collecting of money for the building and repair of district schoolhouses. The statute provided that the tax assessors should assess the tax within thirty days after the vote of the meeting was certified to them. No negative words restraining the making of the assessment after the time specified were included in the statute, and the court held that on this account the naming of the time for the assessment was to be regarded as directory merely and not as a limitation of their authority.

The Pond case is cited in *Barnes v. Badger*, 41 Barb. 98, where the general rule is stated as follows:

"The general rule most certainly is, that where a statute directs a public officer to do a thing within a certain time, without any negative words restraining him from doing it afterwards, the naming of the time will be regarded as directory, and not as a limitation upon his authority. (*Pond v. Negus*, 3 Mass. 230; *The People v. Allen*, 6 Wend. 486; *Marchant v. Langworthy*, 6 Hill. 646; Ex parte Heath, 3 id. 43; 12 Wend. 481; 5 Conn. 268; 11 Wend. 604; *The People v. Cook*, 14 Barb. 290 to 292)."

In *People v. Cook*, 14 Barb. 259 (affd. 8 N. Y. 67), at pages 290, *et seq*, there is a careful summary of a number of cases on this subject showing that the rule is uniform that where the time or manner of doing a thing is not of the essense it will be considered directory rather than mandatory.

See also *Matter of Broadway Widening*, 16 Barb. 572, 579.
Wetheril v. Mosher, 9 Hun 412, 415.
Thompson v. Harris, 88 Hun 478, 481.
Metcalf v. New York City, 1 New York Sup. 873.
Bradley v. Ward, 58 N. Y. 401.
Gale v. Mead, 2 Denio 160.
Thomas v. Clapp, 20 Barb. 165.
People ex rel. Locke v. Rochester, 5 Lans. 11.

The rule appears to be similar in the other states:

Williams v. School District, 21 Pick. 75 (Mass.).
State v. Harris, 17 Ohio State 608.
State v. Horner, 34 Md. 569.
Anderson v. Mayfield, 93 Ky. 230.
Smith v. Sevain, 71 N. H. 277.
State v. West Duluth Land Co., 75 Minn. 456.

Under these authorities I think it clear that the provisions in sections 345, *et seq,* of the Education Law referring to the times at which acts should be done with respect to school budget, should be regarded as directory merely and not mandatory; and failure to perform any of these acts upon the day specified will not vitiate the act if performed afterwards. I think that the town boards of education may proceed now to appropriate, advertise and post their tax budgets for the year 1917 and to complete their tax lists and deliver their warrants to the town collectors of taxes (in Westchester county the receivers of taxes).

The continuation of the school districts by section 330 is only for the purpose of determining their territorial extent and controlling the location of schools. The purpose of this section was to give to the qualified electors of existing districts the determination of the question as to the maintenance of schools in such districts. The districts have no existence for any administrative purpose, except that the trustees, boards of education and other officers of each school district are continued by subdivision 2 of paragraph 352.

> "for the purpose of closing up the business and financial affairs of such district and of satisfying its obligations, except bonded indebtedness; adjusting its claims, collecting funds due it and paying its just debts."

Subdivision 1 of section 252 shows clearly that they go out of business for other purposes on July 1, 1917. I do not see how the language of section 352, coupled with the language of section 330, can be construed to mean that the school districts shall continue to be administered under the old law for the fiscal year 1917–1918 and until August 1, 1918. It seems to me perfectly clear that that is not the intent of the statute, but on the other hand that the statute shows the specific purpose of the legislature to have the change take effect this year. Section 4 of the act (chapter 329 of the Laws of 1917) provides that it shall take effect immediately. It was signed by the Governor on May 2, 1917. Section 354 provides that the first board of education shall be elected in June 1917 and shall convene in August 1917 for the purpose of organization *and the transaction of any other business.* Section 352 provides that the school officers of the school districts, in office at the time of the taking effect of the act, should continue only until July 31, 1917, when their terms would cease and their offices be abolished. The provisions with respect to the advertising of the budget, prior to August 1st, as I have shown, are merely directory, and it seems to

me clear beyond question that the legislature intended the statute to go into effect in its entirety this year.

Dated: August 28, 1917.

MERTON E. LEWIS
Attorney General

To:

Frank B. Gilbert, Esq.,
Counsel, The University of the State of New York,
Albany, New York.

The University of the State of New York
The State Department of Education
Albany

October 20, 1917

To District Superintendents and Town Boards of Education:

The correspondence which we are receiving indicates that there is not a clear understanding as to the provisions of the law in relation to the right of children to attend schools maintained in the town in which they reside, their right to attend schools maintained outside of such town, and the payment of tuition therefor. In order to place before all superintendents and boards of education the proper interpretation of the law in relation to these matters, your attention is called to the following:

1 *The word "town" as used in the law and in this letter means a town school unit. In a town in which there are two or more town school units, the rulings herein stated must be applied to each unit as though such unit were a separate town.*

2 No tuition may be charged a pupil for attendance upon a school in the town in which such pupil resides or for attendance upon any class maintained in a school in such town.

3 *a* The law provides that the schools maintained in a town shall be free to the children of school age residing in such town. This provision of the law must, of course, be construed in connection with other provisions of the law. This particular provision does not confer upon parents the right to determine which school in a township their children shall attend. The law specifically retains each school district as such district existed at the time the township law became operative. The purpose of this provision of law was to define in a general way the centers where, and the territory within which, a school should be maintained. A town board is given the power to determine what schools shall be maintained in a town and it may maintain a school in each of the districts in a town. The children may, of course, as a matter of right, attend the school maintained in the district in which they reside.

b If a town board maintains a course of study in a particular school under its supervision which is not maintained in the other schools of such town, the children residing in any district in that town are entitled to attend the school in which such special course of study is maintained, for the purpose of receiving instruction in that particular course of study, provided they meet the requirements for admission thereto.

c For instance, if a town board maintains an academic department in one of its schools, such department must be open to all the children residing in the town who meet the conditions prescribed for admission to such department; or, if a town board maintains an agricultural or homemaking course in a particular school, such course must be open to all the children of the town who meet the requirements prescribed for admission thereto.

d If the children residing in one district may more conveniently attend school in another district in the town, it is within the discretion of the town board to permit such children to attend that school.

e If a school in one district is overcrowded and the school in an adjoining district is not overcrowded, and the board of education may, without inconvenience or hardship, transfer some of the children from one district to the other so as to relieve the overcrowded condition in that school, the board may take that action.

4 In a pamphlet issued by this Department under date of July 2, 1917, we outlined the provisions regulating the transfer of pupils, as follows:

The attention of town boards is called to the provisions of section 342 of the Township Law which relates to the transfer of pupils from the schools of one town to the schools of an adjoining town, or union free school district, or city. There are many cases where children living in a certain section of a school district might more conveniently attend school in an adjoining town, or union free school district, or city. In such cases the town board of education may arrange to have such children attend such adjoining school. The school system is regarded as a State system and the State is required to provide for the education of all its children. The State makes an annual contribution to every community toward the maintenance of schools. If the town of A affords school privileges which are more convenient for the children living in certain sections of the town of B the board of education of the town of A must accept such children from the town of B, provided the education of such children does not necessitate the employment of additional teachers or the providing of other school accommodations on the part of the town to which such pupils are assigned. In such case the board of education of the town of B may transfer the children in question to a school or schools in the town of A, or of a union free school district not under the township law, or even to a school in an adjoining city. The board of education of the town of B should immediately forward to the board of education of the town of A, or to the union free school district, or to the city to which such children have been transferred, notice of the action which it has taken. To prevent one town from imposing upon another town, the law requires the approval of the Commissioner of Education where pupils are thus transferred. The board of education of the town of A must, when a transfer is properly made and approved, make provision for the education of the pupils thus transferred.

It is assumed that the two boards of education will talk such proposition over in advance and come to an agreement upon the compensation to be paid for the education of such children. If such agreement is not reached, the board of education receiving such children should forward to the board of education in the town where such children reside a verified statement of the cost of the instruction of such pupils. The town wherein such children reside must pay the expense of their instruction. The board of education is authorized to make the necessary payment for such instruction out of the school funds of the town.

5 The question as to what items may be included in the *cost* of instruction is frequently raised. Section 342 of the Education Law, as amended by chapter 328 of the Laws of 1917, contains the provision that the board of education of a town, union free school district or city shall not be required to receive pupils from a district in an adjoining town, if by receiving such pupils it is necessary to provide "additional teachers or other school accommodations" without the consent of the board of education, etc. Where reference is made to the compensation paid to a union free school district, town or city for receiving such pupils, it is to be based on "cost of the instruction of such pupils." It is clearly the meaning of this law that no hardship shall be imposed upon a union free school district, town or city in receiving pupils under this provision of law. Schools, wherever maintained, are state schools and the state contributes to their general support and maintenance. It was the theory of the Legislature that a district should receive pupils living outside its boundaries, when by so doing these pupils would be relieved of the inconvenience or hardship

caused by being required to attend school elsewhere. At the same time, it is clearly the meaning of the statute that a district receiving such pupils shall be reimbursed for the actual *cost of instruction*.

What, then, does "cost of instruction" mean as used in this law? In the plan of school accounting, prepared by the Education Department for the use of boards of education throughout the State, is a general outline of what may be included for "instructional service" under expenditures made for the operation of public schools. In determining the "cost of instruction" for this special purpose boards of education may include the items, specified in such general outline, which are as follows:

Form 3—Instructional Service

3-1 **Supervisors' salaries.** Where a supervisor gives a portion of his time to teaching, distribute the salary between 3-1 and 3-9 in proportion to the time devoted to supervision and teaching respectively.

3-2 Other expenses of supervisors of grades and subjects. Traveling and other expenses allowed in attending conventions, institutes, etc., street car fares, report blanks, stationery used by supervisors.

3-3 **Principals' salaries.** If principals teach, divide the salary between 3-3 and 3-9 proportionately to the relative time devoted to supervision and teaching as above.

3-4 **Salary of principal's clerk.** Supply teachers acting in that capacity in principal's office. If any of these persons teach, divide the salary as above between 3-4 and 3-9.

3-5 **Principals' office supplies.** Stationery, blank forms, report cards, class books, attendance registers, permanent record cards, etc.

3-6 Other expenses of principals' offices. Traveling and other expenses allowed in attending conventions, institutes etc., car fare.

3-7 Blank column reserved for futher classification if desired.

3-8 **Other expense of supervision.** Teachers' traveling and other expenses allowed in attending conventions, institutes etc., cost of institute speakers, and other institute cost. Common sense must be used to decide just where supervision leaves off and teaching begins. In general this matter can be settled by answering the question, "Does the item paid for actually teach the children or does it make better teachers?"

3-9 **Teachers' salaries.** Exclude proportionate part of salary for time spent as supervisor, principal, principal's clerk or superintendent's assistant. This includes teachers of all grades and subjects.

3-10 **Textbooks** if furnished to pupils. If textbooks are furnished only to indigent pupils, charge in column 9-13. Include supplementary reading books.

3-11 **Other supplies used in instruction.** This includes paper, chalk, ink, pencils, other schoolroom supplies, laboratory supplies and materials, supplies used in teaching cooking, sewing, drawing, manual training, art, music, kindergarten and physical training, etc. It should be noted that a supply is something, the use of which involves its consumption, breakage or probable loss, while a piece of equipment is an article which is used year after year. Care should be taken to exclude from supplies used in instruction any article made of durable material which is supposed to last year after year with reasonable use. No permanent laboratory apparatus or equipment is to be included in this column. Supplies for recreation, athletics, school gardens, school lunches and all other auxiliary activities enter on form 9 and not in this column.

3-12 **Commencement exercises and exhibits.** Expense of music, palms, printing programs, renting chairs, moving piano etc., for commencement exercises or school entertainments.

3-13 Blank, reserved for further subdivision of instructional service if desired.

The total cost of instruction thus ascertained is to be divided by the number of pupils registered as attending school.

6 A pupil residing in a school district in which an academic department is not maintained, and who is qualified to attend an academic department, may attend school in a district in the town in which an academic department is maintained. The State will apportion to the district receiving such pupil $20 tuition as in former years. The fund received from this source will be paid into the treasury of the town and used for the support of the schools in the town.

7 A pupil may attend school in a district which maintains an academic department but which is outside the town in which such pupil resides, provided an academic department is not maintained in the district in which such pupil resides, and the State will apportion to the district which such

pupil attends $20 tuition as in former years. The fund received from this source will be paid into the treasury of the district, town or city and used for the support of the schools therein.

8 When a pupil attends an academic department in the town in which such pupil resides, the board of education may not charge such pupil additional tuition. The academic course or high school must be free to all children residing in the town in which such school is located.

9 If no academic department is maintained in any of the schools subject to the jurisdiction of the town board of education it becomes the duty of such board to provide academic instruction for pupils who have completed the work of the eighth grade either by contract with, or transfer to, the schools of another township, union free school district or city where such instruction is given, and provision should be made by the board for the tuition of such pupils. The difference between the tuition charged and the amount apportioned by the State is to be paid by the board of education of the town in which the pupils reside.

10 If a pupil resides in a town which maintains an academic department in one of its districts but is so located that such pupils could more conveniently attend an academic department in another town, the town board of education of the town in which such pupil resides may provide for the payment of the tuition of such pupil in the town where such pupil attends school. A town board of education of a town which maintains an academic department is not ordinarily required to pay the tuition of pupils who attends an academic department in another town. If the town board provides adequate facilities in its own town for all academic pupils, such pupils must generally attend the school in which such academic department is maintained or pay the tuition charged them by the town where they do attend.

11 If an academic department is not maintained in any district in a town, the town board of education may establish such department in one of the schools in the town which is properly equipped to give such work. No vote of the town is required upon such question, in order to give the board power to establish such department. The requirements of the Board of Regents for the establishment of an academic department must, of course, be satisfied before such department may be established. Application for the organization of such department must be submitted in required form to the Board of Regents and receive affirmative action.

Very respectfully yours

THOS. E. FINEGAN

Deputy Commissioner of Education

To understand fully the attitude of the public in regard to the township bill during the period in which it was discussed in the Legislature and the period following its enactment is best understood by a careful survey of the following newspaper clippings which include the editorials, comments and letters from various citizens in regard to this matter.

Anonymous Circulars Distributed about the State, March 1915

Information was obtained by the author of this report showing that these circulars were prepared before the bill was introduced in the Legislature and were ready to be mailed from three points in the State as soon as the bill was introduced.

SEE ASSEMBLY BILL 1503

(Introduced March 17th, 1915)

It provides for Township School Boards and the maintenance of schools by towns, except in Union Free School Districts with a population of 5,000, or more. There must be united and immediate demand upon the members of the Legislature that they

LEAVE THE SCHOOLS ALONE!

Write the Assemblymen and Senator from your District.

Assembly Bill 1731 introduced March 17, 1915, takes them away from you. It revolutionizes the entire school system from the bottom up.

I It provides for Township School Boards of seven members, and the maintenance and complete control of schools by them.

II It destroys neighborhood spirit, and personal interest in schools. Centralizing and undemocratic.

III It introduces politics in schools — political boards instead of nonpartisan trustees. Political and commercial influences in teachers appointments and letting of large contracts.

IV It means greatly increased expense. New, large, central, modern buildings and equipment. Increased valuations and higher taxes.

V Farm values lowered because of distance from central school when neighborhood school is abolished.

Get a copy of the bill and study it. In the meantime, you can do two useful things *at once*:

I Write or telegraph your Assemblyman and Senator at Albany, and particularly

II Write or telegraph at Albany — Hon. Morell E. Tallett, Chairman Assembly Education Committee, asking

(a) Why such haste?

(b) Why not give the people time to think and make their thoughts known?

(c) Why not leave the schools alone to work out their own salvation?

DO IT NOW

THE GRANGE DON'T WANT THE BILL

The State Grange endorsed the Township Plan (control of schools by town school boards) on February 5, 1915, before the bill establishing town school boards was even drafted.

Do the members of the Grange know the provisions of the bill, No. 1731, introduced on March 17?

Have *they* figured what taxes they will pay under the bill as introduced? Or have they taken the figures of others presented before the bill was drafted?

Have *they* reckoned the cash value of a farm — how much less it will bring — when the nearby school is done away with? When the nearest school is several miles away? Experts say values will fall thirty to forty per cent.

THE BILL WANTS THE GRANGE!

BUT

WHAT WILL THE GRANGE GET?

It is not too late to correct a mistake or misunderstanding. Your Assemblymen and Senators at Albany will be glad to hear from you *now.* Write them not to act until you know what the bill is, until you figure out what it will cost *you.*

And write at once or telegraph the Honorable Morell E. Tallett, Chairman of the Assembly Committee on Education, and the Honorable Charles C. Lockwood, Chairman of the Senate Committee on Education, both at Albany.

THERE IS NO TIME TO SPARE.

Report of the Committee of the Academic Principals Associations

To the Principals of the State of New York:

Your committee, appointed to cooperate with the Education Department in the consideration of a township bill, does resolve as follows:

First, That the plan in our judgment is along the line of the proper development of the school systems of the State of New York.

Second, That it is our opinion that the schools in general will be greatly benefited by the passage of the township bill.

Third, That in our judgment a plan of this sort is imperative for the welfare of the children and the people of the State of New York and the development of its resources, especially those of agriculture.

Therefore, Let it be resolved that the committee does approve of the enactment of this bill.

[*Signed*] GEO. F. BARFORD
W. J. MULTER
F. G. LYON
F. W. VAN ZILE
WILLIAM F. H. BREEZE
Chairman

Grand Island, N. Y., April 9th, 1915

Hon. M. E. Tallett
Assembly Chamber
Albany, N. Y.

DEAR SIR:

I am greatly interested in the bill introduced by you, which is intended to replace the present system of school districts by a township system. I feel

fully in sympathy with the purpose of the bill because I know of the benefit of such a system by actual experience. A number of years ago the town of Grand Island, Erie county, New York, had eleven school districts, each under the usual separate organization. The people were dissatisfied with this system and procured a special law to be passed organizing these districts into a township system with one board of education consisting of five members. From that time all matters pertaining to the several schools have been directed by said board. The taxes are uniform thruout the town and are all paid to the town collector and spread on the town tax roll.

This system has been in operation for about 30 years and has proved entirely satisfactory to the people of the town. As far as I know there has never been any suggestion on the part of any resident that we return to the old district plan.

Yours respectfully,

ADAM KAISER

Supervisor of the Town of Grand Island

Resolutions by Dansville Grange

Copy of a circular letter by the Dansville Grange, No. 178, April 8, 1916 and a discussion of the resolution by J. Murray Foster, supervising principal, Dansville High School, Dansville, N. Y.

To the Grangers of the State of New York, greeting:

Dansville grange, No. 178, presents herewith her resolutions, and earnestly asks you to help get pledges from the members of the Legislature to support a bill that will give the people a right to vote upon such important questions as are referred to in the resolutions. Kindly do your best to get favorable replies, and mail to us. As soon as a majority is reached the bill will be introduced. Let us see what the granges can do for what is right. Personal letters also suggested. Kindly acknowledge receipt of these resolutions (with suggestions) by postal card.

Dansville Grange No. 178 proposes to place a copy of these resolutions with every grange in the State, requesting its consideration and adoption. The "one man school law" is an insult to the intelligence of the people of the country, it enforces confiscation and taxation without representation.

See resolution of H. Fay Hethaway, chairman committee on common schools, state grange report for 1916, adopted (p. 137), then ask yourself how we can do it, when a law is enforcing the opposite all over the State.

Also if your grange is in sympathy with this movement and care to send a small remittance (postage stamps will do) to help finance the campaign it will be thankfully received.

Should it become necessary for this committee to attend a hearing at Albany on this issue, they propose to get there if they have to go on foot.

There was such a mixup of amendments and laws presented at Jamestown on this question that their only way out was to wait a year and think about it.

A publicity campaign has been going on in "Live Issue of the Day" for the repeal of the "one man law," the last four months in metropolitan papers, and not a single word was received in its defense, only one side to it.

Address all communications to Dansville Grange Executive Committee, G. C. Stone, Chairman, Dansville, N. Y. The remittances may be made payable to L. C. Gottshall, Treasurer, Dansville Grange.

Dated April 8, 1916.

Preamble and Resolutions

Whereas, For example: In 1914, district no. 4 of Dansville, N. Y., possessed a nearby school with modern equipment, 16 pupils, no debt, a graduated teacher, forty weeks, taxes $350; in 1915, the district was forcibly consolidated with district no. 1, a school two miles from the grange hall, school building, school grounds and equipment representing an outlay of $5000, no longer the property of the district, bonds covering the district for $30,000, a debt the people of the district had no voice in making, taxes raised to $1750. The inhabitants of the district (small farmers among the hills) who pay the tax had no voice or vote or notice of the transaction; and

Whereas, The school laws of the State of New York allow a school superintendent to dissolve a district or consolidate the same with remote districts, thus depriving the country of its nearby schools without notice, voice or vote of the people of the district affected, thus decreasing the value of their farms, on account of long distances to a school, incurring a great increase of taxation and inconvenience of parents getting their little children so far away to school, therefore,

Resolved, That while we are in favor of good schools, school improvements and competent teachers, we will not submit to being ignored and humiliated by the enforcement of the "one man school law" that does not recognize any right of participation on our part without protest.

Resolved, That this grange do hereby petition and demand a law that will restore to school districts of the State their constitutional right to vote upon the question of dissolution or consolidation of their schools, and the result of such vote shall decide whether it shall be done or shall not be done, and extend this privilege to districts that have been consolidated by force.

Resolved, That this grange forward a copy of these resolutions to its representatives in the Legislature, inclosing a stamp and requesting a reply.

Resolved, That we will use our best efforts to get the right to vote, then unite with the Department of Education in making the rural schools the best in the world, and save the convenient and nearby little red schoolhouses in the country, and paint them white.

Granges are requested to adopt these resolutions and send them forward as soon as possible.

Adopted by..... Grange No.....1916

.....Master .....Sec'y

Discussion of Resolutions by Mr Foster

I knew that the grange appointed a committee two years ago to fight consolidation. The first move was to secure Senator Newton to do the fighting and all were very enthusiastic over the proposed fight until they learned the Senator's rate of fees. This acted as a very wet blanket on their ardor and a new attack was planned.

For awhile it took the form of letters in the Rochester newspapers. Then I learned they were going to write every grange in the State. That was a year ago. This committee did not send these letters out with an idea of fighting the township bill, but rather to get the consolidation law repealed. I know that the chairman is in favor of the township bill — at least he says he is and I believe he is an honest man.

In the preamble, line 2, the statement "modern equipment" is made. Mr Collister told me one reason why he was very glad to consolidate that school was the fact that he could not get the district to make the changes and add the equipment necessary for a good school.

In line 3 a "graduated teacher" is mentioned. Yes, she was graduated from our school with no professional training. She was a slip of a girl who prepared for college and by virtue of the fact that she had earned an academic diploma she taught. She had no more of an idea of how to teach children to read than the memory of how she was taught would give her.

In line 5 the distance of our school is given as two miles from the grange hall. This is a misleading fact. The district schoolhouse is but a mile from our schoolhouse. The committee might have given the distance of their school from a so-called hotel of *very* unsavory reputation which is but a few rods, but they didn't.

In line 7, the debt of our district is exaggerated. It is now approximately $24,000.

In line 10 the statement "no notice of the transaction" is not entirely true. Mr Collister notified the trustee of this district that he intended to consolidate and asked him to notify the inhabitants. If there should be any objections he would hold hearings. He heard nothing from the trustee and consolidated the district. It seems that the trustee said nothing to his people, and when they heard of it there was a wail to heaven. He then held hearings after the deed was done. This fact is what stirred up the farmers.

In line 15 the allegation that farm values have been decreased has been met by Mr Oberdorf's letter which I sent you about a week ago. He represents the largest holdings in the district.

In line 17 it is stated that the present system inconveniences parents. This point has been covered before but I shall do so again. The children have no farther to walk than they had when the district school was open. Now they have to walk to the old district schoolhouse which is opened and warmed for them by one of the mothers. Here the children wait for a closed auto 'bus which meets them there at 8.35. The journey to our school is covered in five minutes. At night the same 'bus returns them to the school house from whence they came. From there they walk home or are met by the parents as the case may be.

In line 19 it is alleged that the district is in favor of good schools. Mr Collister's experience led him to believe the contrary. It is certain that the district would never have given their children the advantages they now enjoy. They could not because the cost would have been prohibitive. I have been in Dansville six years and I can not remember a single child from that district that earned a preliminary certificate. I do know that about 85 per cent of those trying Regents examinations from that school failed. This is a good indicative of how good a school they kept.

Educational Legislation 1917

The editor of the *School Bulletin* sat in one of the boxes near the speakers' stand in Madison Square Garden on July 3 last at the opening session of the National Education Association, and listened to the address of welcome delivered to that body by Governor Whitman of this State. It had been a long time since he had heard a man in public life, not specifically identified with public education, give a stronger, more effective or more sympathetic address upon public education than that delivered by Governor Whitman.

During the two years that Governor Whitman has served as the chief executive of the Empire State he has given ample proof of his interest in and devotion to the public school system. It is not too much to say that no man who has ever preceded him in the executive chair of this State has done more, or as much even, for public education as Governor Whitman has done during the two years he has served as Governor of the State. It may even be truthfully said that no governor of an American state has approved so many important educational measures having as far-reaching effect upon the future development, organization, and administration of the public schools of a great state as Governor Whitman has approved.

The physical training law which was advocated by Governor Whitman and passed by the Legislature of 1916 was sufficient in itself to preserve the reputation of a governor, because of the influence which such measure will have upon the future generations of the State, even if no other great measure had been enacted during his term. The far-reaching effects of this measure are only just beginning to be felt, but under the wise administration of the law by the State Education Department the results which will be accomplished within the next five or six years will be almost unbelievable.

There are so many large educational measures to the credit of Governor Whitman's administration for the year 1917 that it is impossible to treat each of them fully in an article of this kind. Any one of the great reforms which will be inaugurated in the school system through the adoption of these important measures would give character and standing to any governor's administration, and yet Governor Whitman has seventeen important measures to his credit in the important educational laws which he has signed this year.

The *School Bulletin* takes pleasure in carrying in this issue pictures of the governor and members of the Legislature who took conspicuous part in the enactment of educational legislation. It believes that the educational workers of the State should know who these men are and what they have done for improving educational facilities in the State.

It is difficult to single out the men who are entitled to special commendation for the service which they have rendered in the enactment of these laws. There are some men, however, who should receive special commendation in this article and chief among these is Senator Elon R. Brown of Watertown. Senator Brown has long been a commanding figure in the Senate and he has been one of the men upon whom the educators of the State could rely for support in any important proposition involving their interest.

It would have been impossible to pass the township bill in the Senate of the Legislature of 1917 if it had not been for the support given it by Senator Brown, and for the influence which he exerts in that body. Senator Brown has for many years been interested in the township bill and came to the Legislature of 1917 determined to make a fight in its behalf. No man knows rural conditions in this State or rural schools better than Senator Brown. He knew there was strong opposition to this measure, but he is not a man who abandons a proposition because there is opposition to it. Nearly twenty years ago he was one of the leaders in the Legislature to support the movement for good roads although he knew at the time that the farmers generally were opposed to the plan. He was invited to address the State Grange upon the township bill last winter. He accepted the invitation and Dr Bugbee, principal of the Oneonta Normal School, who heard the address, is authority for the statement that he never listened to a sounder, more forceful or eloquent address in behalf of the rural schools of the State than the one delivered by Senator Brown before the State Grange at Oneonta in February last. It is generally conceded that the address which he delivered before this body modified to a great extent the opposition which the State Grange had manifested toward the township bill. The body believed that there would be legislation along the lines of the township and believed it was wise to compromise and agree upon a measure they could support. The Grange therefore recommended the enactment of a township law but suggested certain amendments to the bill which had been proposed in previous years. These amendments were nearly all incorporated into the law and the State Grange then gave the measure support before the Legislature. Through the generalship and influence of Senator Brown but six votes were recorded in the Senate in opposition to the township bill. He also gave cordial support to the city school bill and every other educational measure which passed the Legislature. Opposition on his part to the city school bill would have defeated that important measure.

Senator Halliday of Ithaca was made the chairman of a special committee of the Senate to consider legislation in relation to the rural schools. He introduced the township bill and did much work in perfecting the measure. He brought much strength to the support of the bill. His support and the explanations which he gave of the results to be accomplished by the bill reduced the opposition in many of the agricultural sections of the State. Speaker Sweet, Majority Leader Adler, Assemblyman Machold of Jefferson county, who introduced the township bill in the Assembly, and Minority Leader Callahan were sponsors for the township bill in the Assembly. The bill had a harder road to travel in the Assembly than it had in the Senate. The opposition was thoroughly organized in the Assembly and under skilful leadership. The influence, however, which Speaker Sweet has long wielded in the lower house of the Legislature, was exerted in behalf of this measure. It is quite probable that any one of these four men in the Legislature could have defeated the bill had he been opposed to it.

Mr Machold of Jefferson county is personally popular in the Assembly. He knew rural school conditions and had mastered the provisions of the township bill. He was quick and ready in debate and prepared to meet all arguments which the opponents of the measure advanced. He represented

a rural county which was in sympathy with the bill. The local granges of his county supported it. The educational workers in the State know of the interest which Senator Lockwood has manifested in educational legislation as he was chairman of the committee of public education during his preceding term in the Senate, and all measures which have passed the Senate relating to public education in the last three years have had his unqualified support. The chairmanship of the committee on public education is one of the dignified and important chairmanships of the Senate committees. Senator Lockwood has work ahead of him for next year in protecting the important educational measures which have been exacted this year from interference by interests which are hostile to them.

The legislative program of the Education Department on public education which has been carried to such a successful conclusion means a practical reorganization of the entire State. The successful carrying out of this program is beyond the expectations even of those who hoped some day to see these great reforms enacted into law.

The following is a brief description of each of these measures:

1 The full text of the township law has already been given in the last issue of the *School Bulletin,* and its provisions have been commented upon from time to time. The editor has observed that local newspapers throughout the State which opposed the township bill before its enactment are now since the bill has become a law and its provisions are being understood pointing the strong features of the bill and the things which are to be accomplished for rural education under the new plan, and are generally giving the measure cordial support. Neither the men in the Legislature who espoused the cause of this measure nor the Governor who has signed the bill will ever regret the part which they have taken in the enactment of a law which will revolutionize the organization of the rural schools of the State and place them upon a more practical and efficient basis, thus enabling them to meet more fully the needs of present rural life conditions in this country.

The School Bulletin extends its hearty congratulations to the Governor and to the members in both branches of the Legislature who had the courage to stand for this great educational reform.— *The School Bulletin, June, 1917*

Our Hope for the Public School

"Having chosen democracy as our form of political organization, the public school must be our hope." This sentence is taken from an article entitled "What Remains of Child Labor" in the last issue of the New Republic. We quote it because we believe it is true. Democracy means government by the people, direct or representative. The United States has chosen this form of organization, but democracy with us is yet an ideal not an accomplished fact. The people will not govern until they are able to, they will not be able until the education of our citizens averages higher than the sixth grade of the grammar school. The form of the government of New York State is capable of expressing the will of the people, that it seldom does so, or when it does the fact that the will is often a weak one is because the 460,020 illiterates, and a large portion of the remainder of our population has not been educated beyond the sixth grade.

The public school is our hope, but we will be disappointed by our hope unless the whole citizen body takes real and intimate interest in the school. Placing hope in the public school as it is now is leaning upon a broken reed. Neither the character of the education given nor the efficiency with which it is taught is likely to develop the self-reliant and intelligent citizen body required to govern a great nation.

Let us examine briefly the public school as it is represented in Rhinebeck. It is compelled to teach a curriculum outlined by the State University, but few of the children of Rhinebeck ever reach that end, and there is little in the grammar and high school course to prepare them for life in a country community. The whole tendency is to educate them away from Rhinebeck towards the university. If they can reach it well and good, if not their arrested educational development leads them towards the city. There is nothing to inspire or train them to make a happy and profitable life out of their native environment. This is the fault of the State.

There would be something to commend if what we do were well done. What is outlined by the State University is good education of its kind, not the best for the community, but still good if well done. Our village school might be an excellent one of its kind if the community gave enlightened and energetic support to the principal, but we seem to regard our duty performed when we appoint a master, it seldom occurs to us to hold up his hands, we do not always give him the tools to work with.

Not even this can be said for our country schools. Usually a recent graduate from a high school with little or no training as a teacher is sent to take charge of a school and teach eight grades with no assistance. The best trained teacher in the world cannot teach single handed more than two grades, an untrained or partially trained teacher can hardly even attempt it.

What must we do? We cannot afford to have a full corps of teachers in every district school, but why not have one good school, say in the village and bring the pupils to it. Let each district purchase one or two Ford busses and gather the children each morning, bring them to the school in the village and take them home in the afternoon. Sleighs might be used in winter. We believe this could be done without increasing the present budget. In this way it would be possible to center attention on one school and make it effective.

Think it over! This plan works well in the West.—*Rhinebeck Gazette, November 18, 1916.*

A Bill That Should Be Passed for the Good of the Schools

The New York Assembly has before it now a measure which should by all means be enacted into a law for the sake of the rural schools of the State. Hardly anything else could be devised that would so greatly help the country schools, especially those in thinly settled and relatively poor districts, as what is known as "the township school bill."

The most important feature of the new measure is that it makes the town, instead of the district, the unit, and places the control of the schools for the town in the hands of a board of directors, instead of having a trustee for each particular school. It is not a consolidation law, as some

of its opponents have been trying to make the public believe, though consolidation would be possible where deemed advisable.

The board of directors would consist of seven members, each elected for three years, so arranged that their terms would expire at different times. It would exercise for all the schools practically the same powers as are now conferred upon trustees and boards of education.

A moment's consideration will show that there are many advantages to be derived from the proposed plan. As an example, when a district was relatively small, with a low valuation of property, it would not be necessary to boost the taxes to the point of practical confiscation in order to keep the school running. The expense of that school, with a new building or whatever else it needed, would be shared by the more thickly settled and more prosperous districts of the town. The result would be that the children of the poorer, sparsely settled districts would have practically the same educational advantages as those more fortunately situated, as they ought to have. Another advantage would be uniformity of textbooks, and, very likely, fewer changes in the textbooks.

So far as we have been able to investigate it, there appears to us but one defect in the proposed measure. We are not aware that any provision has been made for separate control of schools of an incorporated village in the various townships. In some cases it might work well to have the schools inside of an incorporated village under the control of the board elected at large in the township of which the village was a part, but in many cases we fear it would not. Pennsylvania, after whose system the new law is closely modeled, found it did not work, and so her schools in an incorporated place have a different board from that of the township in which the corporation is situated, though they are permitted to cooperate in whatever way they please.

Practically the only opposition to the present bill seems to come from the textbook companies, and it is not open and above-board. Circulars misrepresenting the measure have been scattered broadcast over the State, but whoever sent them out was either afraid or ashamed to sign them, for they bear no signature. It is pretty certain, however, that they were sent out by the textbook companies. Many of them were addressed to grangers and some subordinate granges, relying on the representations in the circulars, have taken action against the bill. The State Grange, however, participated in the framing of the bill through its legislative committee, and is supporting it.

It is quite likely that there are some flaws in the measure, but very few perfect laws were ever enacted. It is at least a long step in the right direction.— *Cuba Patriot and Free Press, April 16, 1915*

Rural Schools and Proposed Machold Bill

(By Susie C. Minard)

We have been asked as a grange to consider at one meeting the proposed Machold bill on the township system of taxation and administration of our rural schools.

This question should be discussed freely from the teachers', parents and

taxpayers' point of view. I would like to say something from the parents' viewpoint:

We have always watched closely the man who worked for us; we have carefully supervised the maid in our kitchen, but we have ignored our schools and the teacher who guided the little feet that are to walk forever down the centuries.

We are living in an age of progress and while no one who is vitally interested wishes to stand in the way of true progress, yet, as we look over the past and see what a tremendous influence our present school system has had on the development and growth of our nation, we can not help thinking that our old-fashioned methods are not so bad despite all the mistakes that have been made.

The Board of Education of New York State is determined to have a change in our school system and a change it will have of some kind. It may be better and it may be worse, but through the educational committee of the State Grange, they have given us, as granges, an opportunity to tell something of what we want.

Without doubt there is need of some change in our school system. In this section we have good schools; we have many first-class teachers, but there are many sections where the schools are very poor and inefficient. It is better to go slowly and not sanction, without serious thought, something that may mean very radical changes.

The township system as laid out in the Machold bill is a long step in the direction of consolidation of schools. In a speech made by Thomas E. Finegan, Assistant Commissioner of Education, before the New York State Agricultural Society, he said:

"While the township system and consolidation of rural schools are closely related, they are somewhat different. Consolidation may take place without the township system, but the adoption of the township system would do more toward the facilitation of the consolidation of rural schools than any other action which could be taken."

I am not in favor of consolidation of schools in this State. Our weather conditions and roads make the transportation problem too great and I firmly believe there should be a school within walking distance of every child in New York State.

With the awakened interest in education that has come in the last fifteen years our present district school system could be made as efficient as a centralized school. Of course we must pay the price, but why cry economy for our rural schools, when our Nation could spend hundreds of millions of dollars in digging a big ditch, that is a monument of folly or again, our own State spends millions of dollars for a canal that will benefit our State but little, a piece of missionary work for the west or the thousands of dollars spent annually on our State roads much of which is wasted in graft, in unnecessary and poor work?

Why must we, in face of all this extravagance, economize in our educational facilities? We should have more State aid for our schools, and the farmers need not cry about high school taxes when they can trade off an automobile every year for the latest model.—*Auburn News, December 7, 1916*

Measure Aims at Better Facilities for Instruction in Rural Districts

Albany, Feb. 22.— Bills to promote the better education of children of residents of rural districts were introduced in the Legislature today by Senator Morris S. Halliday of Ithaca and Assemblyman S. Edmund Machold of Ellisburg

The measures would permit the consolidation of small, isolated districts where the expense of educational facilities are a burden upon taxpayers, into larger township districts, and the construction of larger and better schools with advantages offered for higher education not possible in the present district schools.

The measures have the support of the State Department of Education, the State Grange and Majority Leader Elon R. Brown of the Senate.— *Elmira Star-Gazette, February 22, 1917*

Want Nassau Exempted from Township Bill

It was the unanimous opinion of the members of the various boards of education, school trustees, superintendents and principals, of Nassau county, who were in Hempstead Saturday afternoon at a meeting in the Hempstead High School building that Nassau county should be eliminated from the provisions of the so-called township bill, and a resolution unanimously carried by the meeting to that effect.

The township bill was discussed in the columns of the last issue of this paper and a brief outline at this time will suffice. The provisions that the Nassau county school authorities object to are that it makes the boundaries of all incorporated villages of over 1500 population and the school districts the same, and that all other school districts shall be under the control of a town board of education and not the local school boards as is now the case.

There were present at the meeting on Saturday, representatives from sixty-nine school districts in the county about nine-tenths of the total districts. Superintendent J. T. P. Calkins of Hempstead acted as chairman of the meeting and A. J. MacElroy of Rockville Center recorded.

Assemblyman Thomas A. McWhinney addressed the meeting and stated that the bill which had been introduced by Senator Halliday was being fathered by the State Department of Education and that both Dr Finley, Commissioner, and Dr Finegan, Deputy Commissioner, had assured him that Nassau county would be exempted from the bill's provisions. The bill of course would not specifically eliminate Nassau county but would be worded in such a way that this county would not be obliged to operate under this act.

It was decided by the meeting that one member from each school district should comprise an advisory committee to confer with the assemblyman not only in relation to this present bill but also in regard to other proposed laws affecting educational matters. The appointment of a member from each district to be left with the various boards in the districts. The chairman of the meeting was instructed to call a meeting of this committee at the earliest possible moment.— *Hempstead Sentinel, March 15, 1917*

Township School System Disapproved in Chemung

The following resolutions were unanimously passed at the school meeting in district no. 4, town of Chemung, May 1, 1917:

Whereas, The Education Department has made a political deal with Tammany Hall to abolish the district system of schools and deprive us of the management and control of our school, and has granted concessions to Tammany in the bill for the management of the schools of New York City, and received in return the solid vote of Tammany for the notorious grab bill known as the township system, and

Whereas, Our State senator has repeatedly been requested by the board of supervisors and others to oppose such legislation; and

Whereas, He introduced the township bill in the Senate and supported the Finegan-Tammany deal in defiance of the expressed wishes of his constituents; therefore be it

Resolved, That we use every legitimate means in our power to elect a senator who will work for the restoration of the management of our school and protect it from the designs of those who want to abolish the majority of schools because they desire to escape the bulk of the labor of supervision.
—*Elmira Gazette, May 4, 1917*

W. H. Hillman,
Chairman

Township School System

The action of the State Grange in unanimously indorsing the township school system on its closing day was somewhat affected by the admirable address of Senator Elon R. Brown in setting forth and indorsing the plan. The grange did not go into details, but it did indorse the principle, leaving the details to the action of the people of towns and so preserving the principle of home rule. Legislation was urged recommending making the town the unit of school supervision and leaving the question of consolidation with the people themselves. Uniformity of textbooks was recommended and the composition of the town board of trustees was to be made up so that no one section of a town could control the board's action. It was recommended that the legislative committee of the State Grange draft a bill embodying the recommendations of the committee.

This means better rural schools and the grange admits that they are needed. After three years of discussion the principle is adopted and the details will work themselves out. It will most probably end in a board of education for rural towns having supervision over all the township schools and probably leading on to the establishment of rural high schools which would be of great benefit. However, all this is left to the people of each town to decide. Under the action of the State Grange adopting the principle one may look for a rapid increase in the growth of efficiency of rural school systems. At present, to gain a higher education, the farm boys and girls have to seek refuge in the union school of villages or high schools of cities, where they are educated away from the farm instead of toward it. The farm is, therefore, all the time drained of what comes out of its soil and is not put back. Good rural schools are a necessary conservation measure. The State Grange has long seen it, but also seen many obstacles, which are gradually disappearing, so that it can take a definite stand on this

question. It is a great movement which will have a large effect upon country life and the State Grange is to be congratulated on having at length reached a conclusion toward a definite plan of action.— *Watertown Times, February 10, 1917*

Against Centralization

The following communication speaks for itself:

Rock Stream, N. Y., Feb. 15, 1917.

Hon. Morris Halliday, Albany, N. Y.

DEAR SENATOR:

We, the undersigned taxpayers and residents of school district no. 7, town of Reading, Schuyler county, most earnestly protest against the ridiculous school laws now in force and proposed — laws that no doubt would be applicable to congested districts, cities and villages — are not at all necessary to the general welfare of scholars in rural districts. It is unnecessary to refer to the compulsory vaccination law and yearly examination by physicians, etc.

We have now foisted upon us this new physical training fad. Imagine our boys and girls being in need of such — simply rank nonsense. Hardly a boy but what has some chores to do at home. This in connection with the usual exercise of all school children should be sufficient physical "training" for any scholar in normal condition.

We have just finished paying a large tax because of being compelled to practically rebuild and refurnish our schoolhouse, with toilets, etc. Now we hear the new "sanitary closet" has arrived at a cost of only about $150, or more. Probably some one particular closet picked out as being the best one (for some ones pocket at Albany) which spells graft. There has not been an epidemic in our section in the memory of our oldest resident, and why the taxpayers in rural districts should be burdened with oppressive taxation for such utterly needless innovations is a matter we propose to look into.

Now, senator, regarding this centralization of schools, who wants it? Certainly we of the rural districts do not! and were the matter put to a vote of the people it would be defeated by 90 to 1. Think of small scholars being compelled to travel six, seven or eight miles to school with the mercury about zero.

What would be the effect on farm values were the same located on the outer edge of the school zone? It would be a difficult matter to procure a good tenant on one of these farms if he had children of school age, with the result that such property would depreciate in value and many farms in the remote distance from the centralized school would lay idle.

This central school proposition has already had a trial and it has proven unsatisfactory — in fact a failure.

Why force laws on the people they do not need or want, but yet are compelled to pay for? It is quite evident that our legislators are either not familiar with rural conditions and the requirements, or that these laws are brought forward in such a manner as to escape their notice as anything of importance. The highway laws have centralized our roads at Albany,

our schools are rapidly passing beyond our control, but we still continue to pay the freight.

We earnestly request your influence defeating any legislation toward centralization of schools.

Creates Township System of Schools

Albany, Feb. 22.— Bills creating the township system of schools were introduced in both houses of the Legislature today. The main feature of the proposed law is that hereafter an order consolidating two or more school districts must have the approval of a majority of a town board and a majority of the electors of each district affected. The bill does not include in the township system union free school districts having a population of 1500 or more. In a town having two union free school districts maintaining academic departments there shall be two boards of education. Not a single school district in the State is abolished.

One of the benefits of the proposed law will be the equalization of taxation for school purposes.— *Utica Herald-Dispatch, February 22, 1917*

Better Schools

Albany, Feb. 22.— Bills to promote the better education of children of residents of rural districts were introduced in the Legislature today by Senator Morris S. Halliday, of Ithaca, and Assemblyman E. Edmund Machold, of Ellisburg.

The measure would permit the consolidation of small isolated districts where the expense of educational facilities are a burden upon taxpayers, into larger township districts, and the construction of larger and better schools with advantages offered for higher education not possible in the present district schools.

The measures have the support of the State Grange and Majority Leader Elon R. Brown, of the Senate.-- *Corning Journal, February 23, 1917*

The Township School Bill

Assemblyman Machold introduced in the Assembly yesterday and Senator Halliday in the Senate the bill creating the township system of schools. Mr Machold made the following statement in relation to the bill:

"This measure is similar in many respects to the one which I introduced last year. It contains amendments which were recommended by the State Grange. The officers of the State Grange have been in Albany this week in consultation with members of the Legislature and the Education Department in reference to this measure. The bill contains all the recommendations made by the State Grange. The principal features of the measure are as follows:

"1 Not a single school district in the State is abolished. Every district is continued as it now exists.

"2 The bill provides that hereafter an order consolidating two or more school districts must, before it becomes effective, have the approval of a majority of the town board of education and must thereafter be approved by a majority vote of the qualified electors of each district affected.

"3 The bill does not include in the township system union free school districts having a population of 1500 or more. In a town having two union free school districts maintaining academic departments, there shall be two boards of education and, of course, two units of school administration for the town.

"4 The administrative body in charge of the schools of a town will be a board of seven members. The bill provides that the trustees chosen at present in the several school districts of the State shall elect a town board of seven members, and this board is to have general control and administration of all school matters in a town.

"6 Under the provisions of this bill a board of education in a town may provide courses of study adapted to the needs of the rural communities. It will be possible to teach agriculture in all the school districts of the State and to give corresponding courses in home-making to the girls attending such schools. It means educational opportunities for the country boy and girl in courses of study adapted to their needs equal to the educational facilities now afforded boys and girls living in the cities and populous centers.

"7 It is claimed by the advocates of this measure that if the schools are operated under the township system the administration of the schools will be more economical and at the same time more efficient.

"8 District superintendents who are now chosen by school directors having no other function to perform and having no other relation to the school system whatever, will be chosen under this bill by the town boards of the town forming a supervisory district."— *Troy Times, February 23, 1917*

Consolidation Bill for Schools Ready

Albany, Feb. 22.— Bills to promote the better education of children of residents of rural districts were introduced in the Legislature today by Senator Morris S. Halliday of Ithaca and Assemblyman H. Edmund Machold of Ellisburg. The measures would permit the consolidation of small, isolated districts, where the expense of educational facilities is a burden upon taxpayers, into larger township districts, and the construction of larger and better schools with advantages offered for higher education not possible in the present schools. The measures have the support of the State Department of Education, the State Grange and Majority Leader, Elon R. Brown of the Senate.— *Binghamton Republican, February 23, 1917*

For Better Rural Education

Albany, Feb. 22.— Bills to promote the better education of children of residents of rural districts were introduced in the Legislature today by Senator Morris S. Halliday of Ithaca and Assemblyman H. Machold of Ellisburg. The measure would permit the consolidation of small, isolated districts, where the expense of educational facilities are a burden upon taxpayers, into larger township districts, and the construction of larger and better schools with advantages offered for higher education not possible in the present district schools. The measures have the support of the State Department of Education, the State Grange and Majority Leader Elon R. Brown of the Senate.— *Troy Times, February 22, 1917*

Rural Education Bill

Bills to promote the better education of children of residents of rural districts were introduced in the Legislature Thursday by Senator Morris S. Halliday of Ithaca and Assemblyman H. Edmund Machold of Ellisburg.

The measures would permit the consideration of small, isolated districts, where the expense of educational facilities are a burden upon taxpayers into large township districts and the construction of larger and better schools with advantages offered for higher education not possible in the present district schools.

The measures have the support of the State Department of Education, the State Grange and the majority leader, Elon R. Brown of the Senate.—*Dansville Breeze, February 24, 1917*

The Country Schools

There is a bill before the Legislature at Albany the purpose of which is to abolish the country schools and to establish in their stead central high schools to be erected at distant points. The present system of rural schools needs a thorough change for the better but whether high or academic schools located many miles distant from each other, is desirable, or not is a very grave question. It should receive the careful consideration of the educators of the State before its final adoption. It has been very evident to all interested in the educational affairs of the State that our entire system of public instruction is largely without practical results. Essential changes are necessary to make it more effective and useful.—*Seneca Falls Reveille, February 28, 1917*

Proposed Change in School System

The proposed township school system will undoubtedly come up for action in the Legislature very soon. Under the provision of the proposed law a town board of seven members, elected by the people at a meeting held for the purpose, will have charge of all the schools of a town, exercising the same functions as those of the present school district trustees. High schools in villages of less than 1500 inhabitants would come under the jurisdiction of the township board.—*Afton Enterprise, March 8, 1917*

Features of the New Township School Bill

A letter has been addressed to the granges of the State outlining the essential provisions of the township school bill which has been introduced into the Legislature. The following are extracts from this letter:

1 Every school district in the State is continued under such bill as these districts now exist. No order consolidating two or more districts may become effective until such order is first approved by a majority vote of the town board of education and thereafter approved by a majority vote of the qualified electors of each district present and voting at a joint meeting called for that purpose.

2 The town is made the unit of taxation and of administration for school purposes. Union free school districts having a population of 1500 or more are not included in the provisions of the bill. These districts will continue to be operated as separate independent units. In towns having two or more

union free school districts which maintain academic courses of study, such towns are to have two school units and therefore two boards of education, as provided in the Machold bill of last year.

3 Trustees of the several districts in a town will continue to be elected as they are now chosen and these trustees will elect the members of the town board of education. Not more than three members of a town board may be chosen from the same school district. The town board of education is charged with the administration of the school affairs of the town and will elect its own officers.

4 Under the terms of this bill a town may provide instruction in agriculture and homemaking courses, and when schools or classes of this kind are established in any town, the town will receive the same state aid which is now given to cities and villages which maintain such courses. These courses may, therefore, be maintained, in any town which desires to maintain them, free to all the children in the town and without a burden of taxation upon the taxpayers of the town who support the schools.

5 Provision is also made in this bill for uniform textbooks in the several towns of the State.

6 District superintendents will hereafter be chosen, if this bill becomes a law, by the town boards of the several towns comprising a supervisory school district. The district superintendents will therefore be directly associated with the boards of education who are responsible for the administration of the schools.

7 Provision is made in the bill by which town boards shall not expend a sum in excess of one-half of one per cent of the assessed valuation of the town, and in no case an amount in excess of $5000, in any one year for the construction of new buildings or the enlargement of existing school buildings without a vote of the qualified school electors of the town.— *Tully Times, March 16, 1917*

Retain the Rural School, Urges Writer

Editor Republican-Journal:

If you will grant space for the sentiment of some of the mothers in district no. 24, in Lisbon, I will set them down as they have come to my knowledge.

Are we for higher education?

Yes — most decidedly. For a high school in Lisbon; yes again, and gladly would pay our increased taxes for the sake of educating our children near by. All we ask is that our rural schools may remain intact for those little ones not of high school age. There are some, who, being childless or having no little ones under their care, profess indifference as to the outcome of this agitation, but for the sake of the little ones of our friends and neighbors we cannot afford to be silent in this matter. It is not only for the present year, but for the years to come that we must fight, for children will be born as the world moves on.

Our plea for the rural school is based upon the observations we have made of the surroundings in which our children receive their first glimpse into the great world of letters. Have you ever attended a rural school meeting?

Have you heard the plans for the betterment and beautifying of the building and grounds and for educational facilities for our children's use by these honest and sincere men, and — yes, it should be, women? Have you attended the exercises and little entertainments at these schools and noted the efforts of the children in their different line of work, their decorative ability, the sunny windows and general cheerful aspect and good fellowship prevailing? Well, if you have you are with me in thought.

We believe in the compulsory education law and wish the age limit were 18 instead of 16. We would like to see a graduate from the normal school at the head of our rural schools, while we acknowledge in wonder the results achieved by the teachers from the training class. We believe in domestic science, in manual training and the fine arts, but when my girl is 16 I will guarantee she will know how to bake as fine a loaf of bread as any teacher of domestic science I have ever met. It is the girls of the village who need training in this line, not the girls of the country, you may observe as I have, how people of the village carry home their suppers from the stores in paper bags. Where would the woman of the country land if she attempted to feed the several hearty mouths of her family out of paper bags? Every girl and boy, too, should know what H O contains and its uses inside and out, the relative of different foods to her body and the proper kinds of food to serve at each meal, but in these days of splendid magazines and libraries no one need remain ignorant in these matters nor is a special school needed, while in itself, it is a splendid idea to introduce into our schools of today.

From this little schoolhouse of ours have gone forth boys and girls who have progressed in directions that have made them noticeable in the work of the Nation. You know them, no need to name them. Have you stood on your veranda and watched your small boy, with his pail of luncheon, gaily starting out for "his first day of school?" Your eyes filled as you realized he now was leaving your loving care and that his fight in the battle for existence had really begun. But you were comforted as you thought that he went from your care to that of a young woman who has known and loved him from infancy and who has not so many but that she could spare some love and attention for each child. If they are ill, we soon may reach them; if they grow weary, they easily may reach home and mother. Have you forgotten the days when your fat legs dangled from the hard seats and you longed to be out where for several years you roamed, and reigned supreme?

Township Plan is Proposed

Creation of the township system of schools to better equalize school taxes throughout the State, is sought in a bill introduced in the Legislature by Senator Halliday and Assemblyman Machold. The bill would tend to place the administration of the schools on a more economical and efficient basis. The distribution of taxes would be made on relative strength of the districts.

Under the provisions of the measure a board of education in a town may provide courses of study adapted to the needs of the rural communities. It will be possible to teach agriculture in all the school districts of the State and to give corresponding courses in homemaking to the girls attending such schools.

It means, its introducers claim, educational opportunities for the country boy or girl in courses of studies adapted to their needs equal to the educational facilities now afforded boys and girls living in the cities and populous centers.

The bill does not include in the township system union free school districts having a population of 1500 or more. Not a single school district in the State is abolished, and every district continues as it now exists.

The measure is similar, in some respects, to the one introduced last year. The officers of the State Grange have been in Albany the past week in consultation with the State Education Department in reference to the measure and the bill contains all the recommendations made by the grange.—*Securities Post, February 28, 1917*

The Township School Bill Favored by the State Grange

The secretary of New York State Grange has issued a circular to pamona and subordinate granges advising them of the action taken by the legislative committee which has been in Albany in consultation with those interested in the township school bill, and that a bill has been introduced which embodies the recommendations adopted by the State Grange. The essential provisions of the measure are as follows:

Every school district in the State is continued under each bill as they now exist. No order of consolidating two or more districts may become effective until such order is first approved by majority vote of the town board of education and thereafter approved by the qualified electors present and voting at a joint meeting.

The town is made the unit of taxation and of administration. Union free school districts having a population of 1500 or more are not included in the provisions of the bill. These districts are to continue to be operated as separate independent units. Towns having two or more union free school districts maintaining academic courses are to have two school units and two boards of education.

Trustees of the several districts in a town will continue to be elected as they are now and these trustees will elect the members of the town board of education. Not more than three members may be chosen from the same school district.

Under the terms of this bill a town board may provide instruction in agriculture and homemaking courses, and when such classes are formed in a town the town will receive the same State aid as is now given in cities and villages which maintain such courses. These courses may be maintained in any town which desires them, free to all children in the town and without a burden of taxation upon the taxpayers.

Provision is also made for uniform textbooks.

District superintendents will, if the bill becomes a law, be chosen by the town boards of the several towns comprising a supervising school district, and will therefore be directly associated with the boards of education who are responsible for the administration of the school.

Provision is also made in the bill by which town boards shall not expend a sum in excess of one-half of one per cent of the assessed valuation of the

town, and in no case an amount in excess of $5000 in any one year for the erection of new buildings without a vote of the taxpayers.— *Honeoye Falls Times, March 15, 1917*

No Township School

To the Times

For the first time in its history the educators of St Lawrence county have put themselves squarely on record as being willing to give the farmer a better educational system. We also have the disgraceful record of the farmers of the town of Lisbon going flatly against it.

When a farmer votes against a school system whose purpose and object is to give his own children a better education he might just as well come right out openly and say, we don't want our children to have the advantage of an education. We want them to grow up in ignorance. We want them to go through life as a mark for the grafter and the vagabond. Let us not forget that the state grange has gone on record in favor of the township school. If the position taken by the farmers of Lisbon on the township school is not a travesty on everything that the grange pretends to teach or stand for, then what do you call it?

Is there any better service that the farm bureau of St Lawrence county could render to farmers as a class than to find out if those men are grangers? If they are grangers then why not start an organized movement to have them voted out of the grange? I would also head a subscription list for 50 cents to raise the money to buy them a leather medal.

L. D. LAMON

Route 5, Watertown, March 14

—*Watertown News, March 14, 1917*

A Model Rural High School

Deputy State Commissioner Thomas E. Finegan, who has charge of the rural schools of this State, speaking to the district superintendents at their convention recently held in Rochester, said:

I am going to ask every one of the 207 superintendents in the State to do just one big thing this year, and that is to organize a model rural school in a supervisory district and articulate it with the living conditions of rural life — a school which will administer to every intellectual necessity of that community.

Select a good agricultural community. Make a survey of it. Put together eight little schools that are unable to minister to the needs of the people. Get at least $250,000 of assessed valuation for the support of this model school. Every school should serve the needs of the entire community and should be a real institution of democracy. Bring these eight schools into one school. Get as a principal a graduate of the State College of Agriculture. Pay him $1200 a year. Have courses in agriculture for the boys. Hire a woman graduate of some school like Mechanics Institute at $800 a year to give homemaking courses for the girls.

Obtain a health director and five grade teachers at $600 yearly salary. Teach the boys and girls who are to do the farm work and the home work

on the farm to respect their own work. Do this and you will be entitled to a place on the roll of honor.

It seems to the writer that the tendency of the Education Department is toward centralization of the rural schools. This would be a splendid idea if some safe method of conveying the small pupils to the central school could be devised. But lacking comfortable means of transportation, would it not be best to keep the district schools where they now are for the use of the smaller children, say through the first five grades. By and by, when there is need and a demand for a rural town high school, let all the school districts of the town unite and build and equip a model rural high school such as Mr Finegan suggests. To this school could go the sixth, seventh and eighth grades from all the schools of the town, and also all the older boys and girls who might wish to take up high school studies. Let part of the high school work embrace some economics and some of the science of the different fields of activity in agriculture, and credit all work done by the pupil toward an academic diploma. This would give the country boys and girls the distinction of being high school graduates, and at the same time be fitted to cope with the problems of country life — to appreciate the fact that the best place on God's green earth is the farm when right conditions prevail. Whatever we may think about the present as past methods of getting an education, the country school is at the door of a great revolution. Existing conditions do not satisfy the present needs of the nearly grown up boy and girl in the country. The remedy that is about to be applied is consolidation of school districts into rural high schools, in which shall be taught, along with books, agriculture and home economics.

Since consolidation means the loss of the local district school, it behooves those who wish to retain their home school for their little children, to see that the most necessary things are provided for the health and comfort of the pupils. One of the bad features of country schools is the filthy, outdoor toilet, breeder of disease and bad morals. Chief Inspector of School Buildings Frank H. Wood, of the Education Department, in a recent speech before the Newville chautauqua, said that within the next two years all schools must have nothing less than an inside chemical toilet. The bad ventilation of schoolhouses must be remedied by a jacketed stove that will furnish 30 cubic feet of pure air per pupil each minute, warmed to a temperature of 65 to 68 degrees. Hereafter all schoolhouses should be lighted, as provided by law, and not permit the continuance of cross lights which prevail in many schoolhouses in the country. Seats that are not fitted to the age and size of the pupils are the cause of much of the deformity more or less pronounced in the rural school children. The dust of the schoolroom from the soft, cheap crayon, wooden blackboards and bad methods of sweeping and dusting is a prolific cause of colds, grippe and consumption. The water which the children drink must be carefully protected from dust, flies and disease germs. Finally the trustees must make every effort to place over their schools teachers especially prepared to lead the children into those paths of knowledge which will educate them toward the country and not away from it."

In the light of the foregoing extracts from the speeches of Mr Finegan and Mr Wood, it would seem that those who wish to retain their country schools had better take an inventory of stock. Is the school building in good

condition, good foundation, good windows, well painted. If not, better attend to it. Have wooden blackboards? Get slate. Have you an old unjacketed stove, without proper means of ventilation? Then comply with the law as mentioned in Mr Wood's speech at Newville. Are the seats graded to the use of the pupils? If not, attend to them. Are the children drinking from an open water pail with a common drinking cup? Then know that there is a fine for having an open water pail in a public place. Is there a cloud of dust floating in the schoolroom every time it is swept? See to it that there is no more dust in the schoolhouse than in the neatest private home. Is your teacher a live wire — a community builder? Is she the most influential person in the district? If she is, keep her. If she is not, get one that has these attributes. In short, measure up to the standards of the present, and make an effort, at least, to keep part of the best blood in the country.

The writer of this article is a farmer, who attended the old-time district school. He believes that the time has not yet come when the district school should be discarded in those districts which would experience difficulty in transporting pupils. And yet the writer is not so wedded to the past that he can not see the handwriting on the wall. And in closing this rambling article he wishes to again urge upon trustees to better the conditions of the rural schools before the strong hand of the law is set to work in the interest of the boy and the girl in the country school.

A FARMER

— Little Falls Times, March 3, 1917

Much has been said concerning the disadvantage of transportation, volumes remain unsaid. No one can control the weather, nor the drifted roads, nor the pitch-holes from North's Corners to Lisbon. At least it appears not. We must convey our children to the meeting place. How can we know the hour when they will arrive at this place in the evening, having four miles to face through wind and weather, too severe for us old women to face more than three times in one winter? A farmer's evening work and supper must start at 4 o'clock if he is to finish before 8. I believe the farmers to be the hardest worked people in the U. S., editors, doctors and ministers not excepted. We already have more than we can well endure. Must we add more to these tired shoulders? Do you know if it were not for the unpaid labor of women and children on the farm the average farmer never would see his land free from debt and countless numbers live and die without ever seeing it. We men and women of the soil love our children as much as do the city dwellers. Can we afford to give them the advantage we never had, but would like them to have? How many of us could enjoy a Corot, a Landseer, a Matys and others of this stamp, but may never enjoy any picture finer than the sun setting seen through the old apple orchard. Well, thank the Lord, they can't transport that scene of beauty, either with taxes or consolidation. It is the deadly monotony of farm life that drives so many farmers' wives to the insane asylums. More farmers' wives there than any class, you will find if you care to inspect. A farmer loves his wife as much as any man, but under the present system he can do no better than see her perform the office of cook, seamstress, laundress, dairy

maid and gardener. Is it any wonder we do not want to see our girls become wives of farmers when we note the easy lives of the women of the village? If we had just a little of the money so lavishly used in directions not nearly so useful, but which we farmers must hand over cheerfully as our taxes, we could bring things into our homes that would make life on the farm more attractive. Give the men and women a little chance, too, so that they may keep step with the children who enjoy the advantages of higher education.

I almost lost track of my plea in my thought of the men and women. Just one thing more in closing. One man told me that he moved in this neighborhood just as the district was dissolved. He had one child, and through mud and rain, snow and blow, hot or cold, he has been forced to drive to district no. 24 with that child. The boy finishes in the rural school in one more year, but the interest of his father in the fate of the other children does not cease. He remarked that not for $500 added to the value of his farm would he repeat the experiment nor wish it on any child in the community.

By all means there should be a high school. Lisbon has found out her mistake long ago in this matter.

But before we are forced into a calamity of the sort proposed, men and women, let us recall the words of him who said, "This government is a government of the people, for the people and by the people."

MRS O. J. DEZELL

—*Ogdensburg Journal, March 10, 1917*

Rural Union Schools

The old red schoolhouse of more than a quarter century ago gave place to the more modern district school. Now the rural union school is likely to take the place of the district school in Rensselaer county. Residents of the town of Sand Lake are pioneering for an arrangement which would unite eight district schools under one roof. The union school would have many advantages over the scattered schools of the districts. There would be better accommodations, the teachers would be better qualified for their duties and many essentials which can not be enjoyed by the pupils in the present small schools would be assured. A high school course would be added to the union school. When one considers the fact that advanced courses can not be followed under the present arrangement, he will easily appreciate the advantage of the present movement.

There is some fear that the transportation problem will present obstacles which may not be easily overcome. The good folk of Sand Lake should not worry over this question. Rural union schools have been in existence in various parts of the west for a considerable period. In all sorts of weather the children and their teachers are carried to school and back home. With proper vehicles and adequate accommodations for clearing the roads in inclement weather, the pupils should miss very few sessions of the union schools. In this part of the country the pioneer movement is in the nature of an experiment. It will assuredly succeed if the public goes about the matter in a practical manner.— *Troy Evening Record, March 22, 1917*

Rural Schools Merger Discussed in Sand Lake

Believing that its educational expenses would be lessened and that its children would be afforded better and more practical courses, the town of Sand Lake is pioneering, in this section of the State, a movement to have its eight district schools consolidated into one central union school. Early next month a meeting will be called to discuss the matter informally and if sentiment is found favorable the question will be voted on as soon as possible. The establishment of such a school and the resulting elimination of eight school districts as they are now operated would be a bold stroke in a complete change of rural educational methods, and it is not at all certain the idea will receive unanimous approval.

Although the consolidation would, it is pointed out, result in a better school building, better furniture at the use of the pupils, better working apparatuses, a better library, better teachers and more interest in school activity on the part of virtually every resident in the enlarged district, there enters against all these the problem of transportation. For it would be necessary for some of the pupils to travel several miles through all kinds of weather.

But the State, realizing that this would be the biggest objection to the idea, has taken the transportation problem into hand. It will furnish means of carrying the pupils back and forth and assume the costs, believing the rural union school a big improvement in all ways over the many district schools. The children would congregate in a certain place at a certain time every morning and would be met here by auto-buses, probably. At the close of the day they would be returned in the same way.

This method would seem practical and entirely satisfactory except, it is declared by some, in times of heavy snow fall when many of the country roads are more or less impassable. Along highways built in the old-fashioned way, dug below the level of adjoining ground and parellel on each side by rail fences and stone walls, the snow sweeps in and settles into drifts that blockade all traffic. Yet there may be means to overcome such conditions.

However, those interested in the movement balance this objection against the advantages which would result and contend that the latter are infinitely greater. For instance, in the curriculum of the new school there would be a high school course — a fact which would convenience several young people now attending High school in this city and make it possible for many more of the town children to have the advantages of such an education. They are prevented from anything more than a district school training now because of the expense of traveling back and forth between country and city. The pupils making the trip now would be saved this expenditure.

In addition the building would be of the strictly modern type and far more sanitary than the small ill-ventilated wooden structures now serving each district. Its cleanliness, its better furniture and working apparatus would act as an incentive to study and educational interest in the children. Its library would contain a volume and variety of books unattainable now. Its teachers would be much better equipped and the courses of study would be larger and more practical.

Agricultural and homemaking training would be one of the features, and in view of the fact that the school would be situated in the center of a

farming community the value of these things is readily realized. Because the pupils would be more or less connected with agricultural pursuits, education along these lines is pointed out to be needed more than in urban localities where in likelihood the bulk of the pupils would not follow farming as their life work.

After the erection of the building — which would also be utilized as a place of community meeting — it is claimed that the cost of the town's educational maintenance would be less than it is at present. The keeping up of the eight individual buildings would be eliminated and less teachers would have to be hired.

There are no schools of this type and nature in this section of the State at present.— *Troy Evening Record, March 22, 1917.*

Township School Bill a Law

Governor Whitman yesterday signed the Machold township school bill, one of the most important educational measures enacted in many years. It aims at the improvement of rural schools and with that in view both Assemblymen Fancher and McGinnies supported it, though there has been some difference of opinion relative to the wisdom of some of its provisions. From a synopsis of the bill prepared by its introducer, Mr Machold of Jefferson, and forwarded to the *Morning Post* by Assemblyman Fancher, we quote the following facts in relation to its principal provisions:

The purpose of this legislation is to create a town unit for the organization and maintenance of the rural schools of the State, to take the place of the present district system. The present system was organized under an act of 1795, and continued by a general act of 1812, since which time no change has been made in the organization provided for the rural schools of this State. This is about the only institution in the State whose organization has not been revised to meet the demands which this progressive age has placed upon it.

The bill provides for the continuance of every rural school district in this State as is at present constituted. Under the existing Education Law, the superintendent of schools of a county has the power by order, to consolidate two or more districts of a town, which order is subject to an appeal to the Commissioner of Education of this State, whose decision is final. The exercise of this authority given in the Education Law has given rise to a great deal of dissatisfaction in many of the rural communities of this State. In order to overcome this dissatisfaction I have provided in this bill that no order consolidating two or more school districts shall be effective until the town board of education shall approve the same, and that thereafter a majority of the qualified electors of each district shall approve of the said order to consolidate the districts.

Under this provision, not a single school district of the State can be consolidated until a majority of the electors of the district vote for it. It is very apparent to anyone who has studied the conditions confronting the improvement of the rural schools of our State, that in many localities the small assessed valuation makes it prohibitive to maintain the type of school which would be for the effective instruction of the children residing there.

We have 10,000 school districts outside of the villages and cities of the State, and of these 8500 are one-room schools; 1900 of these district schools have an average attendance of less than 7, and 1600 other districts have an average attendance of less than 10; of these districts, 1300 have an assessed valuation of less than $20,000 and 1500 have an assessed valuation of from $20,000 to $40,000. This means in the districts having an assessed valuation of $20,000 or less, five farms of the value of $4000 must maintain a school,

and in districts of from $20,000 to $40,000, eight or ten farms must support the school. This is a very patent reason why it is not possible to maintain as good a school in these districts as can be maintained in districts having a larger assessed valuation, and is one of the vital weaknesses of the present system.

The unit of taxation for every other purpose today is and always has been the town. If the town is made the unit of taxation, and the properties of the town paid their proportionate share for the maintenance of schools, and if the inequality for school facilities for the boys and girls on the farms is to be corrected, there must be an adjustment of the inequality of taxation for school purposes. You all know that large corporate interests pay taxes for the support of schools in districts in which they extend. In many towns such properties pay taxes in two or three districts and pay no taxes in ten or twelve surrounding districts.

Take for example the cases of the railroad and telegraph companies who only pay taxes in the districts through which they run, and while no one would maintain that the people living in the districts surrounding those through which they run do not contribute supplies and produce for their maintenance, and should receive for the maintenance of schools a like proportion of taxes the same as they receive for the support of other town activities. My contention is that under a township system, uniformity of taxation for school purposes will make uniformity of educational facilities. The boys and girls living in the rural sections are entitled to just as good facilities as the boys and girls living in the cities or villages. I do not think anyone will even pretend that they have much facilities now, nor do I think anyone will pretend that such facilities are possible under the present organization.

We think no one can read this statement of Mr Machold without being impressed with the reasonableness of his argument for the improvement of the rural schools by the equalization of the tax burdens among the districts in a single town. The provision that the qualified school voters of each district to be consolidated must approve the plan after the town board of education has favorably acted upon it will remove the principal objection that has been made to the township plan.

Mr Machold argues also that families will remain on the farms to a larger extent if suitable provision is made for the education of the children in the rural districts. Under a township system it will be possible to maintain the district schools and to place good academic schools within reach of almost all the children of the town, so that they can attend and return home each night.

One physical director and one medical inspector can do the work for the whole town, while at present every district must make separate provision. There is no more real reason for dividing townships into separate self-governing districts than there is cities, where the school administration is always unified, however great the number of schools, Years ago the towns were divided into road districts with pathmasters, but the town highway system has resulted in eighteen years in the construction of 12,000 miles of improved highway under local superintendents.

So long as a district continues in existence, an elementary school must be maintained under the general Educational Law. The town board of education must provide the teacher. Mr Machold points out that this plan or a similar one now prevails in Massachusetts, Connecticut, New Jersey, Pennsylvania, Ohio, Indiana, Michigan and Wisconsin. The Middle West makes much better provision for the children of the farmers than this great

Empire State with its enormous expenditure for the schools. It is a matter of gratification that the weak point in our educational system has finally been corrected by the enactment of so good a law.— *Jamestown Post, May 4, 1917*

Town Government for Schools

The *Union* believes that the Machold school bills which passed the Legislature last week and are now in the hands of the Governor mark a long step in advance for efficiency in the rural schools of the State.

They abolish the old school district system, which never had any reason or logic behind it, and establish the town as the unit for school taxation and school government. We believe it is and is intended to be another step toward school consolidation and school consolidation we believe to be the best solution yet discovered of the rural education problem.

It has taken us a long time to get this public school problem clearly in our minds. It wasn't so many years ago that taxpayers without children used to complain because they had to contribute toward the support of the schools which were educating their neighbor's children. They looked upon the schools as being maintained for the benefit of the children only. They failed to see, as Germany has seen for many years, that the children are the greatest assets of the state and nation; that the education of the children is for the benefit of the state and nation primarily.

We are beginning to see that now, but we have been mighty slow about it and mighty clumsy and inefficient in the way we have gone about our school work in the meantime.

The *Union* applauds the American spirit which declares that we are going into this war without malice. We sincerely hope that when the war is over we will go very speedily about adopting some of the excellent ideas of public education which Germany has practiced for years and which have made her not only efficient in war but efficient in everything which she undertakes.— *Norwich Chenango Union, May 10, 1917*

Doesn't Like Provisions of Machold Bill

Lisbon May 27, 1917

Editor News:

Your article in a recent number explaining the provisions of the Machold school law deserved careful reading on the part of all country folk. Your view of its probable operation seems derived from prejudiced sources, however, and is, I believe, unwarrantably optimistic. The law is long and complicated, not to say ambiguous, and it is to be feared that many will be unpleasantly surprised when, by the actual operation of the measure they learn its true character and find that a complete revolution has been effected in our school system without consulting those most interested in school matters, the people who furnish the children and the money.

The State Department of Education desires to do much for the farmer. Some of its present plans will be jokes in five years, but this is certain: It can not help us so long as it does not have our confidence and it can not have that until it takes us into its confidence. At the time of the passage of the Machold bill not one person in a thousand knew anything about it.

Nothing had appeared in the press. Yet the bill had been in the Legislature nearly all winter. The Department sent several representatives to Lisbon last winter. The business of all but one was at that time unknown to the public. That one, Prof. Hawkins, addressed a special town meeting upon educational matters. He showed us pictures of chicken coops, onion beds and talked of other matters as interesting, but never intimated that the Department had at that very time before the Legislature a scheme for robbing us of the last vestige of control of our elementary schools. No wonder that Dr Finegan didn't advertise such matters among us ruralites. He was forced to drop some of the worst features of the bill in order to get it past the Legislature and the Governor. But it is bad enough yet. In the first draft seen by the writer it took the election of all school officers out of the hands of the people. It gave the town board of education power to consolidate schools at will though endeavoring to fool the public by stating expressly in the first paragraph that districts must not be consolidated without consent. These provisions were removed by subsequent amendments. But they show the purpose for which the act was framed, and Dr Finegan's purpose is unchanged. He loves power for its own sake and doesn't care much how he gets it. He is a true bureaucrat and hopes to effect at least a part of his purpose by what is left of the township law. Farmers certainly do well to distrust him until he proves the contrary. If anyone thinks that this is only the ravings of a bumptious hayseed let him find out about the Deputy Commissioner and examine the charges made against him within the last few months by the papers and people of Syracuse and Buffalo.

We checked him for the time in Lisbon last winter because his affairs in other parts of the State required delicate handling and couldn't bear the loud noise we made. But he did it sullenly and reluctantly and the order reinstating the dissolved districts and abolished officers said something about the first of August that has never been explained and he has no doubt plans for our welfare just as benevolent as those so fortunately (for us) disconcerted.

The present law leaves an excellent opening for such an attempt. For the next two years it proposes to keep the control of our board of education out of the people's hands. It provides that this board shall have power "to establish and maintain elementary schools, high schools, vocational schools," and any other old sort it sees fit. It gives it power to spend five thousand per year for building new schools without consent of the people and by following "barge canal methods" and adding here a little and there a little, it will be possible to spend some money and build some school.

We have to fear not only the action of the Department at Albany. There are some Lisbonites who are determined to make the town build and maintain a high school no matter whether the majority need or favor such an institution. We offered to submit the question to a special town meeting. The petition for the meeting was prepared. The requisite names obtained and the document placed in the hands of the town clerk. Then we heard no more about it. Under the new law if a high school is built it must be built and maintained by the whole town. The board of education can establish a high school or vocational school. It can as already shown, provide the funds, if that is not included in the power to "establish," and it has unlimited power to "maintain" it after establishment.

Were there some of our townsmen who knew more about this law last March than most of us did? Was that why the special meeting was dropped? There is at least room for suspicion.

The citizen who reads and ponders the above will agree that the people of the whole town should elect our first board of education. We should know first what each member thinks of these matters before he becomes a member. We wish to give the law a fair chance the coming year and that is impossible unless the people choose those important officers. Any room for clique or local favoritism or graft will overbalance any good that may be in the township system.

A caucus of all the legal school voters in the town should be held a few days before the 12th of June, when the new board is to be chosen by the trustees, and five men nominated for the offices. The trustees in this part of this town declare that they consider this the best way to meet the situation and say that they will gladly ratify the choice of the people. A majority of our thirty trustees will be glad to do so rather than take the entire responsibility of such election upon themselves. If there are any who prefer candidates of their own it will be interesting to know who such trustees and their candidates may be.

Respectfully

JAMES D. MOORE

The Township School Law

Following are the chief features of the Machold township school bill enacted by the last Legislature:

The town board of education consists of five members, unless the town has five or less districts, when it shall consist of three members, and is established to begin the first day of August 1917. The term of office is three years, beginning the first day of August, following election and is so arranged that the terms of not over two members shall expire at the same time.

A member of the board of education must be a qualified elector at the school meetings of the town for which he is chosen. A supervisor is not eligible and two members of the same family can not be on a board.

The first town school board shall be chosen by the present district trustees of each town who will meet on Tuesday, June 12th, for that purpose. Thereafter the members of the town school board will be chosen at the annual town school meeting to be held on the first Tuesday of May. In electing members of the board printed ballots shall be used and regular nominations must be made by petition, 25 signatures being necessary to get a candidate's name on the ballot. The election must be held between 9 a. m. and 4 p. m. and be conducted by three inspectors named by the board of education for that purpose. The town may be divided into districts for school election purposes if deemed expedient.

The town board of education is to hold its annual meeting the first Tuesday in August, when one of its own members must be elected chairman. A clerk and treasurer are to be appointed but they must not be members of the board or teachers. Regular quarterly meetings of the board are to

be held, and special meetings whenever necessary. Members of the town board of education serve without pay.

Boards of education shall exercise the powers and perform the duties conferred or imposed by law upon boards of education or trustees of school districts, so far as they may be applicable to the schools and other educational affairs of the town and not inconsistent with the provisions of this act.

On or before the first day of July in each year the board of education shall prepare an itemized tax budget containing the amounts required to be raised by tax for school purposes for the ensuing year. Such budget shall contain a statement of the amount of state funds apportioned to the town and the estimated amount to be received from all other sources, and shall fully specify the amounts to be raised for the various purposes.

Full publication is required both by publishing in the newspapers and by posting in at least five of the most public places in the town.

The board of education shall, within 10 days after the first of September, cause the amounts specified in the budget to be levied and assessed against the taxable property of the town. The town collector shall collect the taxes and pay over the amount to the town school treasurer.

Hereafter the town boards of education will employ all the teachers in their respective towns, but they must recognize all contracts made by present trustees in force when they assume office.

The town school board will also attend to all repairs to school buildings, purchase all equipment, etc. It can not, however, expend more than one-half of one per cent of the assessed valuation of the town for new buildings, enlargements and improvements without a vote of the school meeting.

Each school and each department of such school shall be free to the children of school age residing in the town.

Where pupils may be more conveniently instructed in the school or schools of an adjoining town, village or city, the town board of education shall provide for the transfer to such school. The cost of such instruction shall be a charge upon the town in which the pupils reside.— *Yates Co. Chronicle, Penn Yan, June 6, 1917*

School Trustees Disprove of the New School Law

Pursuant to the provisions of the new school law the trustees of the rural schools of the town met at the South Side school building Tuesday afternoon, June 12th, and elected five persons to act as the town board of education. Fred Compitello was selected to act as chairman of the meeting and Smith G. Horton was elected clerk. H. H. Benning and Mrs Lewis Jordan were elected as members of the board to serve for one year; Ray Watson and F. S. Kelsey were elected for two years, and Henry Cross was elected for three years.

Before the meeting closed the provisions of the law were discussed and a vote was taken protesting against the new school law as it applies to rural school districts. The protest is well taken. As the law now stands the control of the schools is in the hands of five persons who, without doubt, will do the best they can to promote the welfare of the schools of the town, but they can not possibly be in as close touch with the problems and conditions of each and every school in the town as could the trustees as

they have heretofore been elected. In addition to this the new law provides that the patrons of the schools shall meet at one or two places within the town at the annual school meeting in May to elect the members of the board of education. This will mean that the greater part of the legal voters at such election will have to travel many miles to attend the meeting and the result will be that nine-tenths of the voters will be practically disfranchised. There may be some advantages to be derived from the new order of things but it is doubtful if they will offset the disadvantages above mentioned.— *Clyde Times, June 14, 1917*

Lisbon Town Trustees Name School Board

Lisbon June 13.— The Lisbon town trustees selected strong men for the board of education under new township law at their meeting here today. Strong resolutions in favor of continuing old school districts were passed. The following officers were elected: William Rowen, one year; James H. More, one year; Samuel Toyo, two years; H. L. Jones, two years; Joseph Hargrave, three years.

The following resolutions were passed unanimously:

Whereas, The Education Department of the State of New York by their action with the Legislature have succeeded in passing the educational bill known as the Machold bill into a law, which is now in effect, having for its object the consolidation of rural schools.

We, the trustees of the several districts of the town of Lisbon here assembled, do hereby resolve, that the said law is calculated to take away from the rural communities the right to conduct their affairs, whereas the right to manage the educational affairs of our rural communities should at all times be vested in the common people and the parents of the children, to be educated.

Be it further resolved, that any attempt to usurp the authority of the common people is not in keeping with our form of government and is detrimental to the agricultural interests of the state of New York.

Any attempt to discourage agriculture and the farmer in the production of food at this critical time in the world's history is a grave mistake on the part of the Educational Department and we, the said trustees of the town of Lisbon, do further resolve, that we believe the best interests of our town and State will be conserved by the maintaining of our district schools and the proper attention of the quality of teachers to teach these schools by the Department and superintendent in charge will do more to improve the country schools than consolidation with the necessary inconveniences which it involves.— *Ogdensburg Jounral, June 14, 1917*

Clarkstown Elects Board of Education

Under the provisions of the new town board of education law representatives of the various schools of Clarkstown met yesterday at West Nyack with Dr John T. Gilchrest of Upper Nyack as chairman.

The present trustees of the several school districts are done away with under the recently enacted statute and in future five men will serve as a town board of education, each district sharing the taxes.

The new law met with much opposition and it was voted that the secretary of the meeting send to the State Commissioner of Education a resolution in which it is set forth that the statute is one of the worst ever enacted in New York State.— *Rockland Co. Democrat, Nyack, June 15, 1917*

Rebel Against New School Law

Babylon is the only town in this, the third supervisory school district of Suffolk county, to rebel against the new educational law, consolidating the districts wherein their population is less than 1500.

At a meeting in West Babylon on Tuesday night of the trustees of the Copiague, Deer Park, West Babylon and North Babylon districts, the only districts in this town affected, they were unanimous in their declaration that the new law is unconstitutional, and refused to elect a town board of education, as provided under the law. Henry A. Brown, of Deer Park, was chairman, and Henry S. Johnson, of West Babylon, was clerk. Of the eighteen trustees in the four districts all but two were present.

The law provides that where this new town board of education is not elected by the trustees at the election called for that purpose, then either the district superintendent may appoint the board or the Commissioner of Education may call another election. It is not decided yet as to what action will be taken in the Babylon mix-up, but meanwhile the trustees of the four districts are proceeding along the old lines.

The new educational law, as passed by the recent Legislature, provides that after August 1 these small school districts shall be consolidated under one town board of education, whose membership is limited to five. Where there are more than five districts five members of the board are to be elected, but where there are five or less than five districts the membership is limited to three. Babylon town having four of these small districts is entitled to only three members, while Huntington with fifteen districts has five members on its board and Smithtown with eight districts has five members on the board.

Under this consolidation the tax rate in all the districts will be the same, to be based upon the aggregate valuation of all the properties in the combined districts. While this will lower the rate in some districts it will raise it in others. The school tax will be paid to the general town tax collector instead of a district collector, as before.

This central board of education will control all expenditures in the several districts and engage the teachers and do under the one general head what was before done by the individual boards. It centralizes all the former duties and powers of the present boards in one body.

With the membership of this central body limited to three or five it leaves many of the present districts without personal representation on the board, which, it is believed, is contrary to the spirit of the constitution.

While the Huntington town meeting also furnished a lively debate on the new law, the trustees from their fifteen districts elected the following new board: J. B. Morrell, of Centreport, for three years; John Soper, of lower Melville, and John Dean, of Greenlawn, for two years; J. Whitson Valentine and Mrs J. B. Jennings, of Cold Spring Harbor, for one year. The meeting was held in East Northport, and J. Whitson Valentine was chairman, and James Schofield, of West Hills, clerk.

Smithtown elected as its board of education William Flynn, of Kings Park, for three years; Andrew Madison and Frank Brush, of Smithtown Branch, for two years; Everett Smith, of St James, and Alvin Smith, of Fort Salonga, for one year. The meeting was held at Smithtown Branch. G. B. Purick was chairman and Herbert Hallock was clerk. Both hail from Smithtown Branch.—*South Side Signal, Babylon, June 15, 1917*

Not Satisfied

South Scriba, June 21.— The general opinion of the people here is to the effect that the election of the directors for rural schools will not be accepted here. We are well enough satisfied with the old way of running the district. We have a good school building, equipment etc., and the people here feel that it is not necessary to have to pay taxes to build up districts in a run-down condition. A meeting is to be called soon and members from adjoining districts will be invited to be present. In the recent election of directors this part of the town was not represented by one, while it is understood that north of state road are three, on state road one and river road one. We have four schools in this section of the town and if there are to be directors each territory should have representation.— *Oswego Palladium, June 21, 1917*

Protest School Merger

West Islip, L. I., June 22.— Forty residents of the West Islip school district attended a special meeting to protest against the amalgamation of this district with four other school districts under the terms of the recently enacted law. The union of the schools was consummated a week ago at a meeting held in Brentwood, at which time Samuel J. Wagstaff of West Islip and Dr William H. Ross of Brentwood were elected trustees. The taxpayers of this district protest against the unfairness of the new order of things. They pointed out at last night's meeting that their tax rate is now about 20 cents and under the new system will be 60 cents. The result of the meeting was the adoption of resolutions of protest, which will be taken to the State Educational Department at Albany by Mr Wagstaff.— *Brooklyn Eagle, June 22, 1917*

Hurley Aroused Over School Law

Hurley, Aug. 21.— There was a meeting of the board of education of town in this village on Monday. Mr Scribner, of West Hurley, was elected to fill the vacancy caused by the resignation of Mr Walton. The new township school law in equalizing the school tax over the entire town, instead of each district managing its own matters as heretofore, has about doubled the tax in the two school districts of the town; no. 5 in West Hurley and in our village. On the other hand, the tax in district no. 8, will be greatly lessened from its former rate of $2 per hundred dollars of valuation to 71 cents per hundred. Naturally this village with a doubled tax in view, is much concerned about it; under the law, there is no change to be expected excepting by reducing expense. Four hundred dollars of the $4700 voted, was for the employment of a physical director and visiting nurse, made mandatory by law. The Department of Education at Albany has recommended a salary to the clerk and treasurer on account of the duties placed upon them by the law, duties which were not even thought of under the old trustee system. In view of this recommendation, the board voted $100 to the clerk, and $75 to the treasurer. Considerable comment has been made on account of these salaries and the matter was talked over at length at this meeting with residents of the village present. The $100 granted to the clerk makes a difference of one cent per hundred dollars of valuation. School no. 2 in West

Hurley, has but one or two scholars and at the next meeting to be held at West Hurley, August 31, the question of abolishing this school will be taken up with an opportunity for those interested to be present.— *Kingston Leader, August 22, 1917*

The School Tax Muddle

The new school law is still puzzling the brains of the best legal talent in the county. Attorney General Lewis says he is going to sustain the law, but even if he does, it will not remove some very knotty problems.

According to the school law, the town school boards must prepare their budgets and advertise them for four weeks in two papers in the town. The boards must also prepare the assessment roll, extend the tax and issue the warrant to the town tax collector. Then the taxes are to be collected under the school law which means that the taxpayers in the town districts will have to pay one per cent for the first thirty days and five per cent thereafter.

This is unfair to the taxpayer for the town collector is paid a salary to collect without fee. He will, without a doubt, turn the fees over to the town, but that won't relieve the unfairness to the taxpayers who happen to live outside the villages.

After the collector finishes collecting taxes, he must make a return to the county treasurer, who will pay to the district the amount of uncollected taxes and then make a return to the supervisors who will have to assess them against the property when the next town taxes are collected.

Then another muddle is that where there are adjoining districts. The law provides that the tax must be collected in the township where the schoolhouse is located. This means for instance that if Ossining and Mt Pleasant have a joint school district and the schoolhouse is in Mt Pleasant, that John J. Hughes, who is elected by the voters of Mt Pleasant, will collect taxes in the town of Ossining. Mt Pleasant has joint districts with Ossining, North Castle, New Castle, and Greenburgh. It is plain to be seen what a mix-up it is. Then there are joint districts between the counties of Westchester and Putnam. What will happen there? No one knows yet.

The law also provides that when two such districts are joined for collection that the assessments must be equalized and if they are not, then three weeks' notice must be given before the assessment roll can be prepared. This means that in every joint district three weeks' notice will have to be given, for no two towns have the same rating in the equalization table.

The worst feature of the law to our mind is the combining of the several districts into one and making the small districts bear the burden of the large. For instance, if the tax rate in the Sleepy Hollow district is $5 per thousand and the rate in Valhalla is $10 per thousand, then the rate will be $7.50 per thousand, a great injustice to the taxpayers in the Sleepy Hollow district.

It is possible that the collection of taxes in the town school districts will be delayed until after the Legislature is convened so that the law can be amended.

The present school law is one of the "brightest" things the State Board of Education has pulled off in some time.— *Tarrytown Argus, August 24, 1917*

Opposes School Law

Whitesboro, Oct. 18.— School district no. 5, on Hart's Hill, registered its opposition to the new town school law at a largely attended meeting in the handsome new schoolhouse of the district and practically every taxpayer signed a petition in opposition to the law. R. H. Kroll was chairman of the meeting. Nearly all present took part in the discussion and it was the consensus of opinion that the new law works an injustice to nearly all districts. The petition will be sent to Assemblyman Louis M. Martin.

Among the points brought out was that it is generally supposed that district no. 5 is benefited by the law because it has a brand new schoolhouse erected at the cost of $6500. The fact is if the district paid its just dues on the bonded indebtedness it would pay 63 cents per $100, but as an actual fact it pays $1.16 per $100.

The law, which has recently gone into effect, is that the entire town shall pay equal proportions of school taxes throughout the entire town, regardless of districts, with the exception of districts having a population of 1500. Whitesboro and Middle New York Mills are the excepted districts.

Another point brought out was that each district has a trustee and these trustees at a May meeting elect the school board of five members for the town. Now, it so happens that Oriskany district, which is most benefited, has a representation of 12 trustees against nine for the remainder of the town, so that when it comes to May meeting the remainder has no voice.— *Utica Herald-Dispatch, October 18, 1917*

Taxpayers to Know What Is Done with Their School Money

There is one feature of the new township school law which will be appreciated by the common people who pay the money to run their schools in the way of taxes. That is the provision of the statute whereby they are to be informed where their money goes — what it is spent for, how much is devoted to the various items that go to make up school expenses.

That has been one of the marked defects of the old system, so far as country schools are concerned. In cities and incorporated villages the taxpayers have all along been told where their money went. Each year, if the law was obeyed, there was published a detailed account of the receipts and expenditures of the schools. These reports were scanned carefully by the people who were paying the bills. They saw how much of their money was spent for fuel, how much each teacher received, how much went for janitor service, and just what was spent to keep their educational plant running, down to the last penny. But it was not so in the case of the district school. There was no provision for rendering to the people who paid the bills any detailed account of the expenditure of the money. Those who could attend the school meetings usually found out in a general way, but there were quite a few who could not, and these had to trust to hearsay. It was a very unbusinesslike way of doing business. Fortunately the trustees were almost invariably strictly honest, and so could be trusted to do the business of the district in this loose fashion. But it was a poor plan nevertheless.

The new township law, however, provides that the people shall be taken into the confidence of the school authorities to the fullest extent in the

transaction of the public business. The clerk of the board is directed to publish each year a budget showing just what the board desires to raise for each purpose in connection with the schools. This budget shall show, first, the estimated receipts to the school fund — the moneys from the State or other sources. It shall also show how much of this money is to be devoted to each purpose — for expenses of the board, for compulsory education, for teachers, for books and other supplies, for janitor services, fuel, light, repairs, upkeep of grounds, insurance, medical inspection, transportation of pupils, tuition of pupils sent to other districts, etc. The total of these items, less the amount received, will naturally indicate the sum to be raised by taxation. Thus the taxpayers will know exactly why their taxes are what they are, and will know where the money goes. Such a budget for the town of Cuba was published in the *Patriot* last week and will appear in this and two subsequent issues, as directed by law, in order that there may be no excuse for any one failing to have the information. The budget for other districts will also be forthcoming shortly. It is new work, and some of the boards have not been able to get their budget completed yet. This being the first year, the State authorities have advised that some leeway will be allowed in the matter of time. In the future, however, this budget is to appear before the 1st of August.

This matter of publicity is regarded as one of the best features of the new law. It is right in line with the rapidly spreading theory that every taxpayer of a municipal corporation of any kind is a stockholder in that corporation, and as such is entitled to know down to the smallest detail how its business is conducted. School directors will undoubtedly be pleased with the provision, for it gives them an opportunity to explain to their constituents just what they are doing. They recognize that the money they handle is not theirs, but belongs to the taxpayers, and they will be glad to let the taxpayers see that they are conducting their business honestly and carefully.— *Cuba Patriot, August 24, 1917*

High Taxes Cause Much Complaint

Rural communities, particularly in Washington county, complain of increased taxes caused by the operation of a new law which places rural schools of a township under the management of a single board of education. It is claimed that the increase in small districts will be heavy, due to the fact that they will be forced to assist in paying for expenses incurred in larger districts. Ordinarily the taxation in small districts has been very light, but the new group system means that many changes must be made in the school managements. The same condition applies to Rensselaer county, but it is said that the residents of the various towns favor the law because additional educational facilities can be afforded.

In the town of Greenwich, Washington county, the average tax rate for the little "one teacher" school districts scattered about the town will in all probability be doubled this season. In the districts where a high tax rate has been collected heretofore the increase will be less marked, but in no instance will a lower tax rate than that of last year prevail. The school budget for the current season calls for the raising of $10,511.12 by taxation. This amount will fall on the districts outside of the village, and it will

require a tax rate above $8 on $1000 to raise the money. The tax will be levied and collected this fall, the work being taken care of by the town collector.

An example of where the larger districts benefit by the law is shown in the case of the Thompson district in the town of Greenwich. A modern school building has been erected there and three teachers are employed. This district, as well as the one at Middle Falls, has some bonded indebtedness, the burden of which is now shifted on the entire township. There has been an increase in the cost of operation. Teachers' wages have materially advanced and it is thought possible that some of the district schools may be eliminated.

There is no doubt the operation of the new law will give rise to some severe criticism on the part of taxpayers in the smaller districts, and in some towns the objections are already showing up. In the town of Fort Edward an appeal has been taken to the State Commissioner of Education for a ruling upon the law. Fort Edward has one large district, located near the Washington county fair grounds, that comes under the operation of this law. The district has six or seven teachers and a modern school building for which the district is bonded.—*Troy Record, September 8, 1917*

Harvest of the Township School Bill of Senator Brown

Today being the date set for the collector of school taxes to receive the same, makes it an appropriate time to note a few reflections on this much heralded scheme of Senator Elon R. Brown. Many residents of the town of Ulster have this day paid nearly twice as much in school taxes as they did last year, and this will probably make them inquire why this great increase when they have been given nothing in return for it. It has been said by someone that the best way to get a bad law repealed is to enforce it, and possibly this large increase in taxes will have the desired effect. This is also a good time to draw attention to the fact that our regular tax bill is going to be much larger than it has been before, for it is impossible for us to have $500,000 spent on a State constabulary without feeling it in our tax bills. It is impossible for us to have $25,000 spent by a Wicks committee, without the farmers growing so many more potatoes to pay for it. We can not enjoy the great privilege of having a special session of the State Legislature, at an enormous cost, without doing a lot of hard work to meet the bill. And when the farmer reflects that all these enormous expenditures were absolutely unnecessary, it does not add to the joy of living or ease his aching limbs. Nor does it add to his peace of mind when those responsible for all this squandering of the hard earned money of those who have to work for it are told to get up a little earlier, work a little harder, go to bed a little later, and be patriotic.

Brother grangers and fellow farmers, is the harvest of the Brown school bill sufficient to arouse you to action? Or will it be necessary for you to wait until you receive your next general tax bill with its large increases on account of the above mentioned unnecessary expenditures, together with your share in the cost of the unseemly wrangle between Brown, Barnes and Whitman with the million dollar appropriation for Brown's last food bill.

The following telegram was sent by the legislative committee of the

National Grange to Senator Simmons concerning the scope of taxation to pay for the war:

"National Grange is not satisfied with amount proposed on incomes and excess profits. Poor people pay the bulk of tariff and internal revenue taxes. The soldiery must largely come from the same class. You have conscripted men; you should now, in fairness, conscript excess profits."

The following interesting letter criticizing the attitude of Lake Katrine Grange on its action in regard to taxation is worth studying by all who have had this question before them. The last paragraph, with the exception of the last sentence, is so correct logically and so in line with the conclusions of the Grange Committees having this work in hand, it is most remarkable the writer did not see how this statement contradicts his previous ones. As this writer says, these are knotty problems, but they are not unsurmountable. A little careful thought with a single eye for the truth will enable anyone to arrive at a clear understanding of them.

I welcome Mr Hansen's criticism and give him a cordial welcome to Lake Katrine Grange, where he will be given a full opportunity to lay before the members his conclusions.

Mt Marion, October 2.

Should taxation be based upon the individual ability to pay or should it be based upon the benefits society gives to the individual.

These are knotty questions. The Lake Katrine Grange have decided in favor of taxing the benefits.

From all accounts farms around Lake Katrine are worth a little less than the buildings and improvements could be replaced for, and taxing the land irrespective of improvements would therefore exempt the farm from taxation altogether.

The farmers in New York State do not pay any direct taxes to either the state or national government, and having only to pay taxes on the farm for the maintenance of roads, schools, jails and poorhouses within the county. Taxes, it seems to me, are the last things which should worry the farmer.

The taxes which oppress the people are not the taxes which are collected from improved real estate, but those taxes which the consuming public is forced to pay in the form of indirect taxation. Rent is another big item which makes a big hole in the pay envelop.

The annual production of a farm, I believe, is divided fifty-fifty between the man who owns the farm and the man who works the farm, and the ability of the man who gets the rent should not be taxed. And the owners of tenement houses should have the rent free from taxation, I suppose, which would be the case when the property is worth less than the cost of replacing the buildings.

The value of the land should be used to pay social expenses and this value they say is the result of services rendered.

How can it be true that the value of a coal mine is the result of social services? What has the value of fertile soil got to do with social services.

Does anybody believe that the value of the land fronting New York harbor is produced by the social activities of the people parading up and down Broadway?

The Lake Katrine Grange and the Pomona Grange are on the wrong track.

Social services, like police and fire protection and all other kinds of public services rendered by the government, are in most cases brought about by public necessities resulting from the presence of the people and land values wherever they are found must be the result brought about by an increased demand for the land due to an increase in the population and it has nothing to do with social services.

J. H. HANSEN
R. F. D. 4, 180, Saugerties.

—*Troy Evening Record, September 8, 1917*

New School Law Applied in Sullivan

Callicoon, Oct. 2.—A misrepresentation of the newly enacted township school law insofar as it applies to parts of districts lying in two or more towns, seem to have been made in one or two instances that have been called to the notice of the Democrat.

In such instances, the old law stated, in substance, that taxes were to be levied and collected in the town in which the principal schoolhouse of the district was situated. Some seem not to be of the opinion that the township law altered such districts by making their boundaries the same as the town boundaries and, therefore, in many instances, restoring to the town many districts which had been consolidated with districts lying in other towns. The opening sentences of the new law will disprove this opinion. Section 330 opens thus: "Each school district in the State is hereby continued as such district exists at the time this act goes into effect."

From this it is easily gathered that the boundaries of town districts are not altered by the change in the law.

Now as to the plan of levying and collecting the school taxes. The last sentence of paragraph four of section 346 of the new education law reads: "The taxable property in the portions of such districts located in a town or towns other than the town in which the principal schoolhouse of such district is located, shall not be assessed for such purposes in such towns."

A concrete example of the application of these sections is that of the Kohlertown school district which was consolidated by order of the Department of Education two years ago with the Jeffersonville district. Some of the residents of what was formerly the Kohlertown district had thought the new law restored them to the town of Delaware, for school administration purposes; but the section first quoted in this article makes it plain that such is not the case. The schoolhouse of this particular district is, therefore, in Jeffersonville, and the section last quoted in this article makes it fully as clear that school taxes are to be levied and collected by the Callicoon town board of education.—*Port Jervis Gazette, October 4, 1917*

Repeal of School Law

Yorkville, Oct. 9.—Even before the new township school law, passed last May, has had a try-out, the taxpayers of Yorkville want it repealed, as emphatically expressed at the open meeting of the board of trustees last

night. Edward Jones was chairman of the meeting and Village Clerk Edward Ellmore secretary. There were about 75 present.

It was brought out during the discussion that under the old law, when the Yorkville district did business by itself, the tax rate was $5.29, and this year, under the town act, it is $11.65. Members of the old board were present and asked why the increase; also, the members of the town board were present and contended for the new tax rates as necessary, which are for the entire town, except the districts of Whitesboro and Middle New York Mills, the population of which exceed 1500.

A large majority present favored the repeal of the new law, which is statewide and has been in operation for several years in adjoining states. Those opposed to the law based their opposition on the information that Assemblyman L. M. Martin had voted against it and had informed them that it was passed by but one majority. A letter from the assemblyman asking the wishes of the district was read.

Frank Butterworth of the town board explained the workings of the new law. M. C. Copeland of the old board opposed the new law. Robert Cooper also objected to the higher tax rate.

Mr Butterworth read the school budget adopted by the town board in August, calling for $30,768, of which $27,627 is to be raised by tax, and explained the purposes for which it is to be expended. He said the Yorkville school was the poorest in the town and the poorest equipped, and that an inspection of the schools on Hart's Hill or at Oriskany would prove it.

Mr Cooper moved that it be the sense of the meeting that the law should be repealed and that the chair appoint a committee of five to confer with the senator and assemblyman of this district on the matter. The majority wanted the law repealed.

Mr Hughes condemned the local school and favored the new law. Robert Bryson wanted the new law given a fair trial; John G. Evans said he was satisfied with the old law, but the new law seems to be working satisfactorily in other states; Dr H. M. Mitchell said that better schools under the new law would be provided and would cost more money; Mr Taylor favored the increased cost if the money was to be spent in Yorkville.

J. Wesley Hayes, who was a member of the old board, asked if the town board expected to expend the increased amount on the schools in Yorkville. Mr Butterworth replied: "We have been in office about 60 days and you expect a new school. The old board was in office 14 or 15 years and not only built no new school, but it did not keep the roof on the old one."

Mr Cooper's motion was carried and the chairman announced that he would appoint the committee within three days.— *Utica Dispatch, October 9, 1917*

Assemblyman Lord and the Schools

The good judgment of Assemblyman Lord is again vindicated by his vote against the township school law and by his efforts to prevent its passage. At this time when the taxpayers in this county are paying their school taxes the thought comes fresh to their minds. In most instances this law, which as we say was opposed by Assemblyman Lord, by combining all school districts in a town in one tax district has resulted in a marked increase of school taxes, and this increase has not brought a corresponding

improvement of service. Another new school bill which has caused an increase of expense in the country districts is the requirement that a physical training teacher shall attend at intervals each country school. The ordinary boy and girl in the country receives sufficient physical training by being permitted to do chores from six o'clock in the morning until school time, and by walking in some instances one or more miles to school without the necessity of indulging in calisthenic exercise.

Assemblyman Lord was one of the chief sponsors of a bill to do away with this physical training teacher in the country districts. Through his efforts of the bill repealing this was passed in the Assembly, but was not passed by the Senate. It was through Assemblyman Lord's efforts, possibly more than any other member that this measure which would have resulted in a great saving to the taxpayers was brought out upon the floor of the Assembly from the committee on education which had refused to report it, and it was passed by the Assembly, but failed of passage in the Senate.

We hope that our assemblyman during the coming winter will continue his efforts to alleviate the unnecessary expense of this new bill so far as possible, and we congratulate him upon his opposition to it in the past session.—*Bainbridge Republican, October 11, 1917*

The School Question

The nominees for supervisor in the several districts of Albany county are requested to come out with plain statements, before election, in the *Altamont Enterprise,* as to their exact position on the obnoxious amendment to our existing school law that has been forced upon the farmers of New York State, and is being tried out in our county to see if we will take up with it is one, vastly increasing our taxes, with exactly the same service as before, as regards the efficiency of the schools; and the writer might add here, the "Department of Education" has licensed and sent out some pretty rotten teachers, that we have taken up with in the past and made little or no complaint. And now the Department, as the originator of this law, is attempting to make our schools a political issue. Are we Germany? The schools are state affairs there and the people have paid taxes on even their cats, and every hen and chicken, in fact, every stick and "dud" they dared to own, until they have become — what? The world knows, at bitter, bitter cost, and we, the people of the United States, must help pay, IN TAXES, for that blunder of the German people!

The cost of the school, one of the lowered priced, where the writer lives has been raised in teachers' wages and janitor work alone about $100 more than under the regular system, with exactly the same service. Add to this the extra expense of clerk, treasurer, and cost of schools throughout the districts of the town where more teachers are required, and we have been correctly informed our taxes will be raised 75 per cent. Who can pay it? The writer knows of more than one case where a farm, if sold, would not bring $3000, and the school tax will be over $50! One-third of the value the property for schools!

The Department of Education several years ago put over a plan to give to every high school graduate who passed a certain per cent in examinations, $100 a year for four years toward a college education. So these would-be

scholars not only obtain their college tuition from us taxpayers, free, but we are paying each one $400 to live on while they are getting it! Are we really so rich and liberal? The writer knows personally of numerous cases, where these young people are the children of rich and well-to-do parents who are amply able to pay their own bills, some of them even attending exclusive and high priced colleges, which farm children sigh for in vain.

When the legal adviser of the Department of Education — sitting in his magnificent office in the Education Building in Albany (no other state in the Union has such a building on so grand a scale) — answered the writer's question why this new idea was being forced upon us, he said among other things: "The country districts are so penurious, we were compelled to do it to obtain greater efficiency." Are we mean, stingy hogs? Do the 60 odd millions each year we have been helping to give to those fellows in the "government employ," heaven save the mark, look as if we have been stingy? They have the money to pay the teachers — but we have not paid any taxes for that purpose this year. Where did they get it? From the 40 millions alleged to have disappeared last year in the capitol?

It is time we farmers wake up as to exactly where all this money we hand out every year goes to. Government is one thing, but should it require more than 60 million every year to run the government of New York State? A certain stenographer in the capitol once made this remark to the writer: "It would make the taxpayers' hair stand on end, if they knew where their money goes." And when that "abomination of desolation," the barge canal bill, was passed, one of the originators of it said to the writer, "Even when we were framing it, we did not expect the farmers of the State would stand for it!"

Who represents us in the government? Several years ago, when a bill was brought up to exempt farms that were mortgaged from full taxation, the monied men from New York City came up with thousands of dollars and killed the bill. How did they kill it, and why do we still have to pay full value in taxation when actually we own only half? Ask yourselves how these things are done! Through suckers in the employ of the people!

Make no mistake about it, those who are to be supervisors: we farmers mean business. We will have enough WAR TAX to pay without excessive school taxes that, in the end, after all only tend to wean our youths away from the farms. Our old schools — when the boys and girls worked at home fall and spring, and attended school winters until they were twenty — made honorable farm men and women. We are living today to attest to the fact.

TAXPAYER

—Altamont Enterprise, October 12, 1917

The Township School Law

Very many people have asked me to make a statement in regard to the township school law, that is causing so much complaint in this town owing to the unjust tax levied and now being collected. When this bill was before the Assembly, I did all I could to defeat it and voted against it. The bill was advocated and presented by the Department of Education, and was backed in the Legislature by the assemblymen from the city of New York,

composed of 26 Democrats and 12 Republicans. They held a conference and acted together, claiming it would reduce the number of country schools for the cities to support. Using this argument, they obtained the votes of the members from Buffalo, Troy, Albany, Greater New York, The Bronx, Westchester and Nassau counties, and five up-state men. This carried the bill over our protest by one majority.

I have sent out letters to 126 former school trustees in the assembly district and so far 49 of them have replied. Of this number 45 districts are thoroughly in favor of the repeal of this law and four for its modification so as to eliminate the larger schools.

This law works a great hardship on the town of Kirkland — in fact, the greatest in this assembly district — as it compels the outside districts to contribute to the support of the Clarks Mills school and to assume that school's indebtedness.

The Clinton High School district is not within this law at all, so no blame can be attached to legislation for the high tax here. But the valuation of this district is not in the other school tax district and this leaves an unjust burden on all the taxpayers in the small school districts of the town.

I am collecting all necessary data on this matter, and if reelected to the Assembly, shall take it up with all the country members of Assembly and the Governor and either repeal the law, or so amend it as to protect the taxpayers of the country districts.

LOUIS M. MARTIN

Member of Assembly, Second Oneida District.

— Clinton Courier, Oct. 17, 1917; Vernon News, Oct. 18, 1917

Explains Township Law

Yorkville, Oct. 18.—At a meeting of the committee appointed by President Edward J. Jones, chairman of the last citizens' meeting, Hon. Louis M. Martin of Clinton appeared and discussed in an informal way the new township school law and increased taxation.

James A. Smith, chairman of the investigating committee, in introducing the speaker, in part said: "Our worthy representative at Albany, Hon. Louis M. Martin, has kindly consented to confer with this committee regarding the advisability of repealing or so amending the township school law as to relieve the congested conditions and difficulties arising through this method of outrageous and burdensome increased taxation."

Mr Martin stated that this bill was fathered by Tammany as election ammunition to show that they were saving about $70,000 to New York City at the expense of the up-state counties. That was frankly admitted on the floor of the Assembly by Tammany leaders. It was to be managed by freezing out about 800 small country schools, which now receive about $150 apiece from New York State at large.

The New York City and Buffalo representatives together with five scattered up-state men, none of whom were from Oneida county, carried the bill by a majority of one vote, 76 necessary to carry. The Senate being strongly controlled by the cities readily passed the bill. Governor Whitman fully

determined that the theory of the bill was correct, signed it, not realizing the outrageous taxation created.

Mr Martin says that Oneida Castle, Clarks Mills, Vernon, Kirkland and New Hartford are in equal or greater difficulties. In his younger days Mr Martin taught school for eight years and has been chairman of his district school board for 14 years, so should be well qualified to amend or work for a repeal of this unjust law.

Mr Martin further explained a clause of this new school law which has been completely overlooked by the local people, as follows: Each school is to be appraised and that amount is to be divided among the taxpayers of each respective district. Twenty-five per cent to be paid back in the form of due bills to be applied on future school taxes, for each of the next four years. The town board district at large to pay these moneys. This, in a wealthy district with a relatively inexpensive school, like Yorkville, taxes will be still greater than they are this year with no further educational benefits derived.

Mr Martin stated that as a representative of the people from his district, he is solely interested in their best welfare and that from the individual standpoint he has every reason to be intensely interested as he himself, in his home town, was hit hard by the increased taxation. He took a firm stand and stated that if he is returned to the Legislature he will do everything in his power as a senior at Albany and a member of the judiciary and ways and means committees, to repeal or so amend the law as to prevent the tail wagging the dog in the future. He assured us that a solution of this problem could be worked out even if it had to be done by uniting the smaller units which he felt would be necessary as in all probability the law as it now stands working hardships on the people at large could be easily repealed by their representatives at Albany, as pressure would be brought to bear and a realization of high and outrageous taxation, rather than the theory of the bill, would now receive due consideration.

The following members of the committee were present: Chairman James A. Smith, Secretary Robert R. Jones, Edward S. Trosset, Charles Hiller and John Wesley Hayes.— *Utica Press, October 19, 1917*

Hart's Hill is Indignant

Whitesboro, Oct. 17.— An indignation meeting in opposition to the new township school law was held tonight in Hart's Hill, school district no. 5 of the town of Whitestown, and practically all the taxpayers signed a petition asking for the repeal of the law. The meeting was held in the schoolhouse and R. H. Kroll was named as chairman. A discussion of the law was engaged in by nearly all present, and at the close of the meeting it was the consensus of opinion that the law works an injustice on various districts and is not a just measure. The petition will be sent to Albany through Hon. Louis Martin, assemblyman, of Clinton.

Among the points brought out was, that it is generally supposed that district no. 5 is benefited by the law, because it has a brand new schoolhouse erected at the cost of $6500. The fact is if the district paid its just dues on the bonded indebtedness it would pay 63 cents per $100, but as an actual fact it pays $1.16 per hundred dollars.

The law, which has recently gone into effect, is that the entire town shall pay equal proportions of school taxes throughout the entire town, regardless of districts, with the exception of incorporated villages of a certain population. Whitesboro is the excepted village in this town.

Another point brought out was that each district has a trustee and these trustees at a May meeting elect the school board of five members for the town. Now, it so happens that Oriskany district, which is most benefited, has a representation of 12 trustees against nine for the remainder of the town, so that when it comes to May meeting the remainder has no voice.—*Utica Press, October 18, 1917*

To Test New School Law

Justice Tompkins is to decide an action brought by the former trustees of school district no. 8 of the town of Greenbush to test the constitutionalty of the new town school act. The defendants are cited to appear before the Nyack jurist at Goshen on Friday.

The papers attack the validity of chapter 328 which legislated the old boards out of office and created a new town school board. The court is asked to restrain the receiver from collecting taxes and the town board from usurping any of the powers of the district.

Ever since the new town school law went into effect there has been much dissatisfaction because it is considered unjust. Small school districts generally have had their taxes increased because they had to share the burdens of the larger ones.—*Nyack Democrat, October 19, 1917*

The new school law is going to bring trouble over in Caledonia. In towns where the village has less than 1500 population the debts of all the school districts are bunched together and assessed against the town. Now no. 6, the Caledonia High School district, has a debt of $20,000 which people who had nothing to do with voting, must now help to pay as well as those of their own district. It is understood that ex-Congressman J. W. Wadsworth, who owns the Street farm of 2000 acres just across the river from here and who will have to pay many hundreds of dollars of this $20,000 debt, objects and may test the constitutionality of the law. But he will not be alone, for others likewise object. The situation in Avon is entirely different.—*Avon Herald, October 18, 1917*

Farmers Kicking

Farmers are kicking on the new state school law, which provides a town board of education and claim it will materially increase their school tax. Each school now must be provided with all necessary supplies, which are specified. In the past they were furnished if the money was available. Very often it wasn't. The schools also have to have a physical director and the high school tuition mounts up. A tax of $60 is levied for each of these pupils. Of this the State pays $20 and the remaining $40 is levied against all of the taxpayers in the district in which the pupils live. Besides, the school board has to pay salaries to its clerk, the truant officer and the treasurer. Previously the town paid the truant officer and the others gave their services free.—*Oswego Palladium, October 20, 1917*

The Township School Law

The political opponents of E. Corning Davis are directing much criticism against him because he was one of the large majority which voted for the township school law at the time of its presentation to the State Legislature. Mr Davis's interest in this forward step in public school administration was such that his present candidacy for member of assembly deserves the support of every parent of a school child and the support of every voter who believes in better things and better days for the schools.

That the township system for schools is a good one and that it has the approval of the public is shown in the fact that *every state east of the Mississippi, except Illinois, is administering its rural and village schools under this system.* Massachusetts adopted the system more than fifty years ago; Michigan more than forty years ago; Ohio more than thirty years ago. A system that has proved so successful and satisfactory in all of our neighbor states is exceedingly unlikely to be the wrong system for the Empire State.

It is claimed by Mr Davis's opponents that the new system has brought about an undue increase in school taxation. There has been an increase in school taxes in certain townships, but this is not due to the system itself. The township law does not specify or make compulsory any increase whatsoever in taxation.

The increase is due to the action of the boards of education. These groups of men, chosen according to law, have seen the only too manifest needs of the rural schools and have attempted to supply some of these needs. These needs could not be supplied without money; to secure this money taxes had to be levied.

The boards of education have nothing at all to gain from any increase in taxation, since there is not one cent of salary to compensate any board member for his work and responsibility. He gives his services, and they are many, to his town.

Where there has been an increase in taxation, it is because the boards have believed, as every thoughtful citizen is bound to believe, that country children in country schools are entitled to some consideration. *Boys and girls in the country need as healthful, sanitary surroundings, as decent a working environment, as long a term of schooling as boys and girls in the city have.* Country pupils need the benefits of a more closely organized system of education. They have too long been somewhat the sufferers of the eighteenth century, hit-and-miss, go-as-you-please district system, under which they missed examinations (school being closed), lacked materials to work and study with (though expected to gain promotion), did without sanitary and moral surroundings (though in need of these as much as any city child), studied in poor light and cross lights which strained their eyes, sat in seats which have made many stooped shoulders and crooked backs, breathed air filled with dust from a timehonored floor, wiped wet hands on a common, dirty towel, drank from a tin dipper, used by sick and well alike, lived through a good part of the year in a room only too often ugly, dismal and dirty, and finally left school not knowing why the city seemed to them a place where comfort and opportunity and every pleasant thing was to be found.

That has been the history of the country school child's life in some thousands of rural schools in this State. That is the failure of the antiquated, cumbrous district system. And the township system is the remedy, the promise of a better day to come for our rural boys and girls, the day which has come to the boys and girls in every neighboring state. The man who has supported this measure has well earned the support of every voter who believes that the country boys and girls of this State, a very great asset in the State's wealth, are entitled to as fair a chance as their playmates in the city.—*Amsterdam Recorder, October 23, 1917*

Assemblyman Davis Took Right Stand

N. Berton Alter, superintendent of schools of district no. 1 of Montgomery county, which is composed of the five western towns, upholds the position of Assemblyman E. Corning Davis in voting for the township school law, despite the fact that he differs with him politically, Mr Alter being an ardent Democrat. In a letter on the subject to the *Morning Sentinel,* Superintendent Alter says

I have noticed with considerable regret the articles in your paper in opposition to the township law for administering rural school affairs, which went into effect August 1st. It seems that the only real point of opposition to the law is that it has increased taxes. This may or may not be true.

It is true that taxes are higher this year than they were last year, and if the war continues there is every reason to believe that next year taxes will be still higher. The increased cost of milk and other farm products increased the amount that the teacher must pay for board, and then the teacher must have more salary, which salary, of course, must come from the farmers who are selling the milk, eggs and other farm products at advanced prices.

While it is true that the increase in tax, where there is an increase, is due largely in the first supervisory district to the increased amounts paid to the teachers and that these teachers were nearly all engaged under the provisions of the law governing the old system, still some of the increase is due to improvements of a sanitary nature — the installation of sanitary toilets in the schools. We in the first supervisory district now have twenty-nine of the fifty one-room buildings equipped with sanitary toilets. Adequate drinking facilities are being provided and suitable facilities for washing the hands, etc., are being installed in the schools. In this day when every person practically can afford an automobile, or at least a Ford, it seems that the boys and girls, the most important crop produced on the farm, ought to have adequate housing facilities.

In the town of Minden last year the highest rate was $13.60 per thousand of assessed valuation; the lowest was $3.98. The rate for the whole this year is $8 per thousand assessed valuation. Ten of the fifteen teachers in this town are receiving larger salaries than they received last year. Five schools have been or will be equipped with sanitary toilets at a cost of $1400, this item alone accounting for a rate of more than $1 per thousand. The district paying the lowest rate of taxation has had its schoolhouse improved to the extent of a roof at a cost, if paid for by the individual district, of $1 per thousand.

The benefits that are being derived from the law are so numerous and so distinctly visible that it seems a waste of time to enumerate a few. In many towns the term of school has been increased from 36 to 40 weeks. Certainly four weeks ought to be worth one-tenth as much as forty. Certain needed supplies never before furnished to teachers and pupils are now being supplied at the expense of the town boards to the schools. This item includes chalk, ink, erasers and in many cases drawing papers and supplies needed in the teaching of drawing. Paper towels and toilet paper are also being

furnished to the schools. I can remember the time when any person advocating providing the school with paper towels would have been set down as an escaped patient from the state hospital "somewhere in New York."—*Amsterdam Recorder, October 24, 1917*

The New Township School Law

Now that the township school taxes are due, and apparently some higher than in former years, taxpayers are vigorously protesting.

The reasons for the advance can be easily explained. In years past it was considered bad taste to "kick" on high school taxes, but this year with an advancement of 100 per cent or better it is said that some farmers can not drive past a "little red schoolhouse" without frowning.

When the schools outside the village had its own one trustee and a teacher would ask for needed supplies or repairs the trustee could not furnish it because no provision had been made for it. Now the school board has to have the money, as the law compels them to and the law specifies just what the schools must be supplied with.

Some of the taxpayers object to the "new fangled" things for the schools. Each must have a physical director now. Romping back and forth between home and school no longer is considered sufficient exercise for the children.

The board is not permitted to borrow on next year's revenues. Under the new law all the money needed this year must be obtained this year.

Don't blame the board or the collector, they are simply complying with one of the hundreds of new laws that were enacted at Albany last winter.—*Red Creek Herald, October 25, 1917*

Farmers Kicking

Farmers are kicking on the new state school law, which provides a town board of education and claim it will materially increase their school tax. Each school now must be provided with all necessary supplies, which are specified. In the past they were furnished if the money was available. Very often it wasn't. The schools also have to have a physical director and the high school tuition mounts up. A tax of $60 is levied for each of these pupils. Of this sum the State pays $20 and the remaining $40 is levied against all of the taxpayers in the district in which the pupils live. Besides, the school board has to pay salaries to its clerk, the truant officer and the treasurer. Previously the town paid the truant officer and the others gave their services free.—*Norwich Union, October 25, 1917*

Jas. D. Moore Urges Repeal of Machold Law

Lisbon, N. Y., Oct. 25, 1917

Editor, News:

Come up ye jolly farmer men and pay your Machold-township-school-system taxes. Don't be ugly if they happen to be a few hundred per cent higher than the old fashioned sort. Remember that, as everywhere else, so in educational matters, you can't be strictly highbrow and up-to-date unless you are willing to pay the price. Moreover, what is your loss is perhaps other people's gain. Inquire and you will probably find that in the

union free school districts nearest you the burden of taxation is lighter than under the old order of things. This is the intent of the Machold law, that a uniform tax rate by compelling you to help pay for the more expensive buildings, teachers and equipment of the village school and thus making the expense the same to you whether you send your children there or to their own district school will in time pry you loose from that "little red schoolhouse" and make you willing to be consolidated and centralized.

But get the taxes paid and off your mind and be ready to welcome the appraisers when they come around to put a value upon your district property preparatory to its becoming town property. In Lisbon the supervisor, superintendent and chairman of the board all reside in one school district. No. 5, Oswegatchie is two-thirds as fortunate. It will be strange if the appraisers are not similarly distributed in other towns having village schools, since officials tend to collect in villages. This will prevent the farmers from putting off any gold bricks on their native towns, a wise provision.

As soon as this transfer is once made it will, on account of its difficulty and completely never, never be unmade. But the law doesn't require that the towns take possession before next May if those who prefer the old law to the new law, get busy, there is no reason why the Machold law should not be repealed before that. As soon as the fall work is out of the way let the campaign begin. If this unjust and impractical system is not to be fixed upon us now is the time to act. Meetings should be held in every district. Town boards of education should be urged to use their influence. Town meetings should be held to protest. Our board of supervisors helped us individually and petitioned collectively to help us out. Petitions to your assemblyman and senator should be thoroughly circulated if it is to be hoped that the grange will line up more positively than before.

Finegan had a hard fight to squeeze the measure through the Legislature last spring when not one farmer in ten knew what was afoot. Now that the measure is understood an aroused public sentiment will easily secure its repeal if everyone whom the law affects injuriously will do his part.

If some of us who are holding offices created by the Machold law find it hard to part with our new emoluments of honors, our neighbors and fellow citizens should know how to assist us and persuade us to take the right side.

Finally let those of us who are working against this law in the several towns, get into communication as soon as possible. The writer will be glad to hear from any such and to inform them in regard to what we are doing. in Lisbon.

JAMES D. MOORE

—Ogdensburg News, October 26, 1917

Township School Bill

Hon. M. E. Tallett, our member of assembly, asks us to publish the following letter, which we think will interest the people of Madison county:

DeRuyter, N. Y., Oct. 27, 1917.

"Mr Charles H. Skelton,
Editor Canastota Courant, Canastota, N. Y.

"MY DEAR MR SKELTON:

"The *Courant* of October 26, under the heading 'The School Law,' makes

a very fine apology for me, which obliges me to make a statement and ask you to correct that editorial, in which you say that I finally supported the bill. Here are the facts:

"The township school bill is a department measure, drawn by the State Education Department. It was, together with other measures, given me by the Department to introduce, because I was chairman of the committee on education and was expected to handle the legislation of the Department. It was introduced by me in 1914 and again in 1915, but met with so much opposition that my committee refused to let the bill out of committee and therefore it did not come before the house for passage.

"In 1916 I informed the Department that, owing to the opposition to the bill, I preferred not to introduce it. The bill was then given to Mr Machold of Jefferson county to introduce and it met the same fate as in 1914 and 1915.

"In 1917 Mr Machold again introduced the bill and my committee again refused to let it out, the same as in the previous three years.

"A rule of the Legislature provides that at a stated time, to be named by the Legislature, about one month previous to adjournment, all bills still in the hands of the several committees of the house, which have not been passed, are taken over by the rules committee and such legislation as that committee deems of importance and for the best welfare of the State, is let out and placed on the calendar for final passage, or a vote of the house. The township bill was let out by the rules committee in the last days of the session and received, as I remember it, seventy-eight 'ayes,' while seventy-six 'ayes' is the least that will carry any bill. I did not vote for the bill and felt that I could not properly represent the rural portion of my county if I did so.

"While the measure was favored by the State Grange, there was but one local grange in the county in favor, so far as I could learn. All other granges in the county, from which I heard, were opposed.

"The rural part of the State was against this measure, but Buffalo, Rochester, Albany and enough of New York City came across to get the seventy-six votes necessary to carry the bill.

"While I have conscientiously opposed the measure for four years, I consented under pressure to become the chairman of the township board of DeRuyter, and am using my best efforts to make it a success. There are several amendments which I have in mind that will make the measure more workable and less burdensome and should I be returned to the Legislature, I hope to be able to have them adopted.

"It has been my highest aim to represent the majority of my constituents in all matters, and so long as I am honored by being made their representative, their will and not mine, will prevail with me.

"Thanking you for your courtesy, believe me,

"Very sincerely yours

"M. E. TALLETT"

—*Canastota Journal, October 31, 1917; DeRuyter Gleaner, November 1, 1917*

Did Not Vote for Township School Bill

When the township bill was passed in the Assembly both of the Steuben county representatives, Hon. R. M. Prangen of Hornell and Hon. S. E. Quackenbush of Corning voted against the measure. Reports have been circulated by unscrupulous persons that Mr Quackenbush voted for the measure and in order to put at rest such rumors especially in the first district where the circulation is more persistent Mr Quackenbush has issued the following letter:

Corning, N. Y., Oct. 19, 1917

Editor Corning Daily Journal:

It having come to my knowledge that a report was being circulated that I voted for what is known as the township school bill; Assembly bill no. 2235, int. no. 911, I hand you a copy of official vote taken on that measure which as you will observe records me in the negative.

In justice to myself and also to the people of the first assembly district of Steuben, I felt it my duty to send for copies of this vote that it might be known that such report now being circulated was absolutely false and unwarranted.

I am loath to believe that anyone in this district would maliciously circulate such a report but am rather of the opinion that it is an honest misunderstanding of two separate and distinct school bills which were before the Legislature at the same time. I did vote for what is known as the Senate Lockwood bill, no. 2147, int. 491, which relates to boards of education in cities and has nothing whatever to do with township or rural districts.

Believing the people of this district should be given the facts and being desirous of correcting an honest misunderstanding if such, I respectfully ask you to give this space in your valuable paper.

I will add further, that I confidently look for the repeal of the township school bill, at the coming session.

Very respectfully yours

SAMUEL E. QUACKENBUSH

—Addison Advertiser, November 1, 1917

Disapprove of School Township Law

A public meeting was held Saturday afternoon at 3 o'clock in the common council chambers for a discussion of the school township law, of which the farmers of the county do not seem to approve. Assemblyman E. Corning Davis, who supported the bill, was present, as was also Walter D. Elwood, superintendent of the second district. There were about 60 farmers present, and up to 3.30 o'clock fully ten had spoken at greater or less length, all being against the law as it operates in their districts. They were especially bitter against the introduction of physical culture in the rural schools, and the whole trend of opinion was that while the law might be good, and the township system beneficial, if all its provisions were introduced gradually, the arbitrary manner in which the increased expenses are forced upon them all at once, by the supreme power of the Board of Regents, is unbearable. The general sentiment was that the law ought to be repealed. A letter was read from the secretary of the State Grange, saying that the law was

originally framed and approved by the grange, but was so amended that the original ideas were lost, and as it stands it is not a grange measure.—Amsterdam Recorder.—*Cohleskill Index, November 8, 1917*

Dislike New School Law

Canandaigua, Nov. 16.—The provisions of the new township school law is causing much discussion among grangers of this county and some drastic action may be taken as a result of various meetings being held both within the granges and without. The next meeting of Canandaigua Grange, to be held November 28th at Woodmen's hall, will be given over almost entirely to a discussion of the law, and a committee consisting of Warner J. Simons, Sidney J. Hickox and R. Melvin Pierce, appointed at the last grange meeting, will report at the coming meeting after holding a conference with a committee from the eastern part of the county.

The annulment of the law is sought by many of the grangers for the reason that it has saddled heavy tax burdens on many of the residents of rural school districts which they are unwilling to bear because they have no benefits additional to those they hitherto enjoyed, and on the contrary many of them are put to much trouble and expense in that their children have to go farther to school than they previously did.—*Rochester Democrat, November 17, 1917*

Royalton Shies at New School Law

Lockport, Nov. 19.—The first of the Niagara towns to take public exception to the new township school law passed by the last Legislature is Royalton, where strong opposition has been brewing the past few weeks since it became known among the taxpayers in the small school districts that they would have to pay from two to five times as much school tax as under the old law, by which each district paid its own tax separately.

At a meeting of over 200 taxpayers from various parts of the town held at Good Templars hall, Royalton Center, at which vigorous addresses were made by well known residents, resolutions were adopted condemning the new law and calling for a committee to take steps to secure its repeal at the coming session.

A committee consisting of Prof. Wallace F. Droman of Griswold street, Herbert Sprout of the Lewiston road and Carlos Campbell was named. W. J. Kennedy of Middleport was chairman of the meeting and Ernest Campbell acted as secretary.—*Buffalo Courier, November 20, 1917*

Farmers Raise Objections

Farmers are kicking on the new state school law, which provides a town board of education and claim it will materially increase their school tax. Each school now must be provided with all necessary supplies, which are specified. In the past they were furnished if the money was available. Very often it wasn't. The schools also have to have a physical director and the high school tuition mounts up. A tax of $60 is levied for each of these pupils. Of this the State pays $20 and the remaining $40 is levied against all of the taxpayers in the district in which the pupils live. Besides,

the school board has to pay salaries to its clerk, the truant officer and the treasurer. Previously the town paid the truant officer and the others gave their service free.— Palladium.— *Mexico Independent, November 1, 1917*

Kicking Over School Law

The people of Sullivan county are generally kicking over the township school law. In some localities it has doubled the taxes. It has taken the management of the schools from the people of the locality and put it in the hands of a committee, and the committee in some cases is unsatisfactory.

Who is responsible for that law? The Republican Governor; the Republican Senate and the Republican Assembly.

Merritt, the Democrat from Sullivan, voted against it.— *Liberty Gazette, November 1, 1917*

Richford's Stand on New Law for Township Schools

In response to a letter from the secretary of the Dairyman's League to John J. Richford, the Fusion candidate for member of assembly, asking him for a statement of his position on the new township school law Mr Richford has written the following answer:

"*Elmira, N. Y., Oct. 31, 1917*

"*Mr Archie Turner, Sec'y,*
Horseheads, N. Y.

"DEAR SIR: I am in receipt of your letter in regard to the new township school law. I am enclosing a copy of my answer to a letter from Mr M. H. Hewitt on October 22d. My opponent is endeavoring to make capital for himself by extensively advertising his answer to a similar letter.

"Personally I intend to be perfectly frank with the voters. I would rather state my lack of information on issues with which I am not familiar and trust to the fair-mindedness of the voters to see that a man who comes before them for public office, if he is square and honest, will be equally fair with his constituents after he is elected. I have said in reply to letters on other subjects that the wishes of my constituents would have first consideration in determining my attitude on matters of this character.

"As I have talked with others about this school law I find only opposition to it on the part of the people in the rural districts. This is borne out by the feelings which you state exist in the Grange and Dairyman's League. If this accurately represents the feeling of the taxpayers and have no reason to feel that it does I would vote and work for restoration of the old law if an opportunity presents itself.

"Trusting that this information covers the point in question, I am,

"Sincerely yours

"JOHN J. RICHFORD"

The following is the letter to Mr Hewitt, referred to above:

"*Elmira, N. Y., Oct. 24, 1917*

"*Mr M H. Hewitt.*

"DEAR SIR: Your letter of the 22d at hand this morning. In reply would say I spent some time out in the country yesterday and in conversation with a farmer learned for the first about the change in the school law. This

gentleman and others with whom I talked informed me that the new law was working an injustice upon them by doubling their school tax and giving them no better school facilities than they enjoyed under the old plan. If this is the fact, and it should also appear that under the old plan the funds raised were adequate to support the school system, the new plan must be working an injustice. Knowing nothing about the matter, as I do, I am unable to answer your question intelligently. But of this you may be sure. I would not favor the retention of the new law if in its practical operation it is shown to be unfair to the people in the rural districts. I am glad you have called this matter to my attention as I regard it as very important.

"Very sincerely yours

"JOHN J. RICHFORD"

—*Elmira Advertiser, November 2, 1917*

Not the Right Time for Radical Rural School Changes

Rural centralized school law has been opposed by country people from the outset. Theoretically it has seemed good in some respects, but in practice it is proving costly and unsatisfactory — and it is only getting into operation. Assemblyman Brush, who has been in conference with some of his colleagues, is prepared to introduce a bill for the repeal of the law. The measure is too radical in what it contemplates and should be laid aside for consideration after the war, when those affected will have an opportunity to weigh its merits and demerits and decide whether they want it put into effect.

—*Newburgh News, November 3, 1917*

Brickbats for Education Law

The meeting of representative taxpayers of the county, which was held at the common council chambers yesterday afternoon was largely attended.

The following officers were elected: J. H. Faulknor, of the town of Glen, president, and Charles E. DeGraff, of this city, secretary.

The township education law was given a severe grilling by the men present. Arguments, pro and con, were advanced, but the most of the pro arguments came from Assemblyman E. Corning Davis, who tried to defend his position on the bill by saying that he gave it his support, inasmuch as he did not receive any letters from the Montgomery county taxpayers asking him to do otherwise. District Superintendent of Schools Walter Elwood, was present and answered several questions as to what was done with the money raised by means of the school tax. It was brought out that while the salary budget has been increased by a considerable margin, the salaries of few of the teachers have been increased.

Organizations are being formed in every county of the State, with the object in view of getting before the next Legislature, measures calculated to either reduce this law, or cause its repeal entirely, and a committee was appointed to meet with the representatives of these other county organizations and frame up some measure of relief. No petitions are to be circulated or presented to the Legislature.

The local committee is composed of the following men: W. Barlow Dunlap, Amsterdam, chairman; Frank Hotaling, Amsterdam, and Boyd H. Devendorf.—*Amsterdam Sentinel, November 4, 1917*

Careful Study of New School Law

The new township school law, its promoters and advocates, are being subjected to much unjust and unfair criticism. A little thoughtful study of the intents and purposes of this law would remove much of the prejudice, in certain quarters, against it.

This law provides for a single board of education which is responsible for all of the schools in a township. This board has a much heavier responsibility than the former district trustees had in their respective territories. A board with twelve or more districts to look after has a much bigger task than a trustee with a single district. The law consequently places a larger measure of power, both financial and supervisory, into the hands of this new board than could justly have been placed into the hands of the district trustees. Since tax is levied to cover the needs of all the schools in the town, according to a town budget, the rate of tax logically becomes uniform throughout the town.

Some assert that it is unconstitutional and unfair for small districts to have to help support larger and more expensive schools. Here is a district with a one-room school; adjoining it is a district with a two-room school. Both schools have the same assessed valuation. It is asserted that the one-room district's obligation, under the township law, to help support the two-room school is inherently unfair. To begin with, this is an exceptional case. Almost without exception, the larger school has a correspondingly larger valuation. Let us suppose, however, that all the districts, whether with large schools or small schools, had an equal valuation, and that the small school districts generally had to contribute toward the upkeep of the larger schools. Let us suppose that this arrangement is unfair. Our first step, then, is to refuse the $2000 or so of public money to which the town is entitled. By accepting it we are working an injustice of the rankest sort upon the people in the cities of this state, for they furnish eighty per cent of the public money given to the rural schools. If it is unfair for the small school, in this hypothetical case, to help support the larger school, it is equally unfair for the people in the cities to help support the rural schools. We hear no complaint, however, from the cities about the eighty per cent of public money which they contribute to the country schools.

It is all a question of responsibility. If we are responsibile for the education and welfare of the children only in our district, why is it that the state tries to help the poorest districts most by giving them a much larger amount of public money? According to the argument of those who say that the township system is unjust because they have to help support districts other than their own, and who say that poor and neglected schools should take care of themselves, it is wrong that our districts with the least valuation should receive the most public money; it is wrong that any district should receive any public money. Let each district take complete care of itself.

According to this same argument, it is wrong that we should pay anything toward the building of roads over which we are not likely to travel. If each district had been left to build its own roads, New York State's splendid system of macadam roads would be what today? According to the argument, we have no responsibility either for the bridges, hospitals, prisons, normal schools and state colleges outside our own district. What

would New York State be today, if the people objected to paying anything for public institutions outside their own district?

If our responsibility for the sick, the poor, the criminal, the insane, the tubercular, and for our public wealth as found in river, forest, fish, and game, extends beyond the boundary lines of our own district, why shouldn't our responsibility for one of our very greatest forms of state wealth, our boys and girls, extend beyond our small school district? Anything that we can do to help the children, whether in our school district or out of it, is a public benefit; the community will enjoy the reward. And in this day and age, our community is something much bigger than our school district.

Some assert that our rural schools today are in a very poor condition, that the children don't learn as they used to in the good old days, that teachers of quality are no longer obtainable as they were in the golden age, some thirty or forty years ago. If that is true, what is to blame but the old district system itself? The old district system was in effect throughout the State until August 1, 1917. Certainly the township system is not to blame for any poor scholarship or poor teaching that may be found in the rural schools today. The township system can't accomplish in three months what the old district system could not accomplish in one hundred and twenty-two years.

Some claim that the district system, being such a good, old system, established in 1795, is good enough for anybody today. If a 1795 school system is so good, just because it is so old-fashioned and venerable, why don't we go back to equally old-fashioned and venerable systems of transportation, farming and living? If the township system is too modern for any common use, because it promises a more efficient school system and somewhat better schools, why do we so disregard the hallowed past as to buy ourselves automobiles, harvesters, reapers, gas engines, as to have telephones in our houses and macadam roads past our doors, as to travel in railway coaches and on steamboats? When we discard all of these modern conveniences we can consistently object to the township law on the grounds of its being too modern, and consequently too expensive.

These modern conveniences cost money. We have no objection. Why should we object because a modern school system with decent schools is going to cost some money? It will be our schools and our children who will receive the benefit, just as we receive the benefit of our automobiles and good roads, and up-to-date machinery.

And our children are entitled to a good schoolhouse as much as the family car is to a good garage or the choice blooded heifer to its comfortable quarters. A painted schoolhouse is no worse than a painted dwelling; a schoolhouse with modern toilets is no more a crime than a private house with a bath room, for instance.—*Amsterdam Evening Recorder, November 5, 1917*

Rural School Question

The democrats have started an eleventh-hour hunt among rural voters against republican members of assembly in this section of the State, who voted for the township school bill. The bill itself is a move in the right direction. It has been apparent for many years that with changed conditions the district school was not giving to the rural section as good an

opportunity for education as children had in cities and villages, although public schools are largely maintained by state funds. This was unfair to the country districts and destructive of the best interests of the State. Nothing is more essential than the maintenance of a high standard of citizenship among the rural population. In no other way will the rural population consent to continue to perform its duty on farms.

This bill, originally prepared by the Education Department at Albany, was amended and modified to suit the wishes of the rural interests and was indorsed by the State Grange before it was passed by the Legislature. Experience will undoubtedly show that it is one of the greatest steps forward in education taken in many years.

The same system prevails in Massachusetts, Illinois and many other states, which have gotten ahead of New York in the matter of rural education. If the burden incident to changing the system is noticeable, it will be readjusted so that it will be no greater than before. Experience has shown that under the township system the number of schools decreases, the size of the schools increases, and with larger schools opportunities are improved.

Mr Machold, the Republican candidate in this county, and Mr Grant, the Republican candidate in Lewis county, are both representative farmers and taxpayers, and are entitled to the gratitude not only of the rural voters, but of the voters of northern New York for rendering this service to education. They should receive the support of everybody who is interested in the public welfare. The act simply provides for the unification of school managements in the country districts just as it has been unified in the cities, where there is a general board of education instead of a separate trustee and separate school districts and separate tax roll for each ward school. The trustee of the old school districts is done away with and the old school district lines are not abolished nor is the school closed. The town school board employs a clerk, a treasurer, a medical inspector, and a physical training teacher, and the board looks after the affairs of every school district in the town employing teachers and purchasing supplies. The taxes to pay the expenses of all the schools of the town are levied upon the town, paid over to the town school treasurer, and he pays it out on order of the president and clerk of the town board. At first some districts will have to pay a slightly increased rate, other districts will pay a decreased rate, but there will be a uniform rate and greatly increased efficiency in school management and education, and in the town as a whole a greater economy. It does not destroy the unit of a school district having over 1500 population unless the people thereof vote for it to be included in the town unit, and the town board votes to receive it. Where there are two union free school districts and academic departments each district becomes a unit and the smaller schools are grouped in these two main units. The schools are not abolished, they can not be closed except by a vote of the people of the district. The act will ultimately mean the schools of one, two or three pupils will be closed by the desire of the people of the district themselves, for they will see the advantage of a larger and better school for their children.— *Watertown Times, November 5, 1917*

Condemns Machold's School Act

Lisbon, Nov. 4, 1917

Editor Republican-Journal:

At its meeting Oct. 31st the Lisbon board of education unanimously passed a resolution condemning the Machold township school law and demanding its repeal at the next session of the Legislature. A petition calling upon the board of supervisors to use their official influence to secure this result was drafted and the clerk was directed to send copies to the former district trustee of the town with the request that signatures be obtained. It is hoped that other town boards will adopt this plan.

Respectfully

JAMES D. MOORE

— Ogdensburg Journal, November 6, 1917

Remarks on School Law on the Books

Hammond, R. F. D. 1, N. Y.,
Oct. 31, 1917

Editor Republican-Journal:

A word about our new school system.

We have a new school system in our State and the farmers in general are very much pleased with it. Why shouldn't they be? Their taxes are very much higher and just as soon as the new system gets into good running order they will soar still higher. Of course farmers enjoy taxes, especially when they do not benefit one iota therefrom. One of the city papers printed a slurring piece about farmers making a kick about his taxes and about some teachers receiving the munificent salary of $9 per week and having to pay $5 or $6 for board. They seemed to think it highway robbery. Now I know a few schools pay but $9 per week but I do not know of a teacher who pays even $5 a week. If that paper can name such a one I wish it would. Even if they did pay $5 a week they would clear about as much as the girls who clerk in city stores. Of course the farmer ought to charge about $1.50 per week (they used to) because he raises his own provision. It grows while he looks on and yet I've actually heard farmers declare they had to buy what sugar they used, also flour, tea, coffee, etc., just as the man who lives in the city does and at the same rate per lb., and they actually paid $1 a bushel for seed potatoes, too. Still it's strange that a farmer should expect to get for board what it actually costs him, isn't it?

About this new school system. According to the old way each one of the 65 districts about here had its own trustee, clerk and collector. The trustee hired the teacher, raised the amount of tax needed, bought the fuel, hired the fires built, bought school supplies, gave the teacher her orders and she collected her money from the collector or supervisor and everything ran smoothly and the men served their district free of charge.

How it is done there is a board of trustees which as near as I can find out is simply an advisory board, the power being invested in one man, a clerk, overseen by a superintendent. The clerk will need to be paid and I think when this year is up he will think he needs good pay. Think of 65

schools all clamoring for wood or coal and chalk and brooms, and fire builders, etc. No wonder school houses are cold and dirty and chalkless.

The superintendent told the teacher in one district to order a load of wood when the supply got low. Where will she order it from? Who wants to sell even if they have it when they don't know where to look for their pay.

Of course we ought to be thankful for the privilege of paying extra taxes, for keeping up the high schools of our own from which we derive no benefits, for the awful muddle school affairs are in instead of our old smooth system. But then the farmers are a thankless lot anyway and the bigger the school muddle and the higher the taxes the harder they kick. Queer, isn't it?

A FARMER

—Ogdensburg Journal, November 6, 1917

The Cost of Country Schools

The Jamestown school tax for 1917 is out and a study of the yellow slip which the city treasurer sends to the taxpayers for their information compared with the assessment roll of the township of Harmony is sufficient to convince one that the little red schoolhouse days in the country towns is over—at least in so far as Harmony is concerned.

It's an interesting comparison. Jamestown has an assessment in round numbers of $12 per thousand assessed valuation. Harmony has an assessment in round numbers of $10 per thousand.

We mention this circumstance not for purposes of criticism but rather for congratulation of the taxpayers of Jamestown. When war expenses and modern educational methods have reached the point where it requires an assessment of $10 per thousand to educate those of school age in a township which with the exception of two small villages is exclusively farming community, we have reason to feel thankful that it only costs two dollars per thousand more to educate those of school age in the city of Jamestown.

Probably this somewhat heavy tax in Harmony is justified, we haven't a single comment to offer on the whys and wherefores and assume that it would be impossible to take care of the pupils in the rural regions for any less and maintain that standard which has been imposed, but we will venture to suggest that Jamestown has certainly more to show for its expenditures in the way of tangible property.

Ten dollars a thousand in Harmony as compared with twelve dollars a thousand in Jamestown makes us feel pretty good.—*Jamestown Journal, November 13, 1917*

They Want the Machold Law Repealed

Lisbon, Nov. 17, 1917

Editor News:

Every man and team available in Lisbon the past week have been busy plowing for the crops that are to feed ourselves, our soldiers and our allies, if necessary, through another year of war. Nevertheless the sentiment against the Machold law is so strong that somehow former trustees from over half of the districts in town have circulated the petition sent out

by our board of education and during the last few days have sent in the names of about three hundred taxpayers who wish the law repealed. Others have sent word that they will forward their lists soon. The form of petition as drawn by Clerk Stocking does not admit signatures of any but taxpayers, while it should include all qualified school voters. The number of names secured has thus been reduced one-half.

We have some people in Lisbon who do not wish the law repealed. Their reasons in many cases are easily surmised, but that usually given is that the law should have at least one year trial. But as this would mean that the transfer of district property would in the interval be effected, most of us prefer to act before it is "everlastingly too late." We hope that the present week will bring returns from the remaining districts.

It is encouraging to note that Messrs Hatch, Sweet and Hitchcock of the board of supervisors, who as members of the committee on education reported adversely the resolution in favor of the Machold law last fall, are again in their places, while Mr Bancroft of Edwards who opposed them has been retired.

Some former trustees applied to me for petition forms as Clerk Stocking for some reason has not supplied them. For the benefit of any others who may have been omitted or of others than trustees who may wish to use it, a short form is subjoined. It is hoped that anyone in the county who approves of its object will cut it out, sign, circulate it and forward to their supervisor at Canton.

To the Board of Supervisors of St Lawrence Co.

We, the undersigned qualified school voters, believing that the Machold township school law is opposed to the best interests of our schools and people do hereby petition your honorable board to use your official influence to secure its repeal by the coming session of the Legislature.

All lists from the town of Lisbon should be forwarded to the address below:

JAMES D. MOORE
R. D. 1, Ogdensburg, N. Y.

— *Ogdensburg News, November 18, 1917*

More on the School Law Discussion

Lakeside, Nov. 27.— Some more on the school subject. What is the matter with Oswegatchie, Morristown and Hammond? Lisbon is busy as busy can be. Why don't the other towns get busy too and hold meetings and get up petitions and get signers and at least give vent to their pent-up feelings on the Machold law. They are just as sore and just as much opposed to the law as the Lisbonities and I think we have just as many intelligent taxpayers as Lisbon has. There let us come out for our rights and reinforce the forces of Lisbon. Some say give the law a year's trial? Yes, and by that time our district property will be town property and it will be too late. Heuvelton High School can spread out, build on and add to and why not — the farmers of the town of Oswegatchie will be taxed to pay for it. If we had half the courage of our colonial forefathers we'd

be up and doing something to break the chain that has been thrown around us.

Instead we endure this unjust taxation also the satisfied smiles of the villagers, whose tax is much reduced and although we say a great deal we do nothing.

Morristown has two high schools in the town and their school taxes are about double what they were last year and this is only a beginning. If they are going to submit tamely this time it will be easier next time to spring new laws equally objectionable and raise the taxes a little each year and give us a poorer school service and finally crush the spirit out of us entirely.

Are we going to submit?

FARMER

—*Ogdensburg Journal, November 28, 1917*

Wants School Law Repealed

To the Editor of The Post-Standard:

The people of St Lawrence county did not like the manner in which the Machold township school bill became a law; they did not like its provisions when these were made sparingly public. Now that the law has been in effect six months they like the resulting conditions even less than the Finegan methods and theories to which they are due. Teachers say that they never had so much difficulty in getting school supplies and salary. Pupils endured weeks of cold weather with no better fuel than fence rails.

Members of town boards of education travel long distances after a day's work to transact business for which they receive no pay and little thanks. The clerk finds that the amount of work connected with his office and the lack of cooperative spirit among the people make his life a hard one.

The taxpayer finds that the uniform rate of taxation that was to ease the burden of school support for poorer districts under the present law really lowers taxes for the wealthier village districts at the expense of the surrounding farmers. The superintendent alone considers the change a source of present and future benefit. More power is placed in his hands.

We would be willing to give the law a couple of years' trial in the hope that conditions would improve did it not provide that before next May all district property shall be transferred to the towns and the unjust and complicated installment-plan scheme of repayment will be inaugurated. Then the law would be fixed upon us.

Last fall our superintendents persuaded our board of supervisors to recommend the Machold bill to the Legislature. At present we are circulating petitions asking our supervisors now in session to take action in favor of repeal. The board of education in the writer's town has sent such petition into each of its thirty districts and the response is wonderfully encouraging. We hope that farmers throughout the State will take action along similar lines.

JAMES D. MOORE

Ogdensburg, November 26.

—*Syracuse Post-Standard, November 29, 1917*

Want Law Repealed

There seems to be a strong movement in the rural districts to bring about the repeal of the school law passed by the last Legislature. It had the backing of the State Department of Education. The new law makes the town the unit and provides for a town board of education in place of district boards. The change has increased the school taxes of many people in the country and they are very much in favor of returning to the old system. —*Penn Yan Democrat, November 30, 1917*

Opponents of Machold Law Will Assemble

Lisbon, Nov. 29, 1917.

Editor of News:

The Lisbon board of education met pursuant to the call of the chairman and clerk at the town hall on the afternoon of the 28th. After concluding the volume of business the board took up the matter of the petition anent the Machold law addressed to the board of supervisors and circulated throughout the town by the board's order. Returns from twenty-three school districts showed a total of four hundred and fifty taxpayers' signatures.

It was decided that the board should visit Canton and present the petition Wednesday, Dec. 5. They will be at the American House at noon on that date.

They earnestly request that members of other town boards, former trustees and citizens from all parts of the county who are interested in securing the law's repeal shall meet there to concert plans for county campaign.

In Allegany county they are holding meetings in each town to choose delegates to a county meeting where a committee is chosen to visit Albany when the Legislature meets and work for repeal.

Now Mr Farmer, this means your growling at the milk station and blacksmith shop won't effect anything. If you really wish to see the end of the foolish and vicious Machold law come to Canton Wednesday and see your supervisor and let us talk the matter over. If you cannot come write at once to your supervisor. Our supervisors and our assemblymen, both wish to represent us in this matter. It is our business to let them know what we want. Come to Canton next Wednesday.

JAMES D. MOORE

—*Ogdensburg News, December 1, 1917*

Opposed to the Bill

Elsewhere in *The Journal* will be found a summary of the action of the granges of Chautauqua county on the proposed school bill. Of those which reported, three granges favor it, three took no action, and 14 opposed it.

This situation seems to indicate that the country residents of Chautauqua county do not think their school system needs revision. The proposed bill if enacted into law will create a township system in this State, and is brought forward by the Department of Education as a relief from a school system which they assert is not up to the standard set by higher educational institutions, or by other states.

If the above record of the grange actions of this county can be taken as

indicative of the belief of the residents of the country in this county, and this county can be taken as typical of the State, then there is a very large divergence of opinion between the school organization of the State and the rural people of the State on this topic. It would not be strange if this is true. The schoolmen see the schools from an organization view point, the parents of the children see the schools in their effect on the individual child, and these two points of view are apt to be divergent.

The best organization possible may lack the qualified employes to carry out the intents and purposes of the organization, and this is particularly true of schools. In the present case this observation is particularly pertinent. It is a very large question if any form of school organization in New York State will give better rural schools until the quality and the pay of the rural teacher is materially improved. This is probably what the granges have in mind when they vote down a new and untried form of organization. The patrons see the teacher and the school in the concrete, and know that improvement must come from within instead of from without, from better teachers; not from more organization and more officials, and more reports and more red tape.—*Jamestown Journal, December 4, 1916*

A Teacher Talks

My Dear Mr McIntosh:

I have read with a great deal of interest the articles recently printed by you in regard to the township school law, and have also observed that the rural newspapers are nearly all considering the question of whether or not it should be repealed or amended at this session of the Legislature. As a teacher in a rural school I think that I have a right to be interested in this question from the standpoint of the teacher. As my father is a taxpayer and consequently bears his share of the expenses of running the schools I think that I also have a right to be interested in the question from the standpoint of a taxpayer. Personally I want with all my heart to see the country schools of New York the equal in every way of the city schools. Working as I do with children every day I have become acquainted with their hopes, their ambitions and their plans. I want to see these children have a chance, the best possible chance to make something of themselves, and I want to see them have that chance regardless of any reasonable expense, consequently I believe that the township law should not be repealed but should be left as it is.

You may ask me why I believe that the new law makes the condition of the schools any better than they were previous to its passage. I will be glad to tell you. In the first place we know that the old system was a pitiable failure, for in the majority of districts it was almost impossible to find a capable man to serve as trustee. We know that generally the office was saddled on the first man who came handy and that eight times out of ten he was a man absolutely unqualified to hold the office. In the last two school meetings held in our town five men were elected trustee who were not interested enough in the schools to attend the meeting, and who only accepted the office when notified by the clerk because they were afraid that they would be fined if they refused. Some of these men had not even the qualification required by law; that they be able to read and write. It was

very seldom that an educated man could be induced to serve. In our town not one of the rural trustees elected at the last two elections had ever had a better education than that afforded by the ordinary district school. I ask you to tell me fairly if you think that these men were able to give the school the kind of attention and the kind of care that it should have had even though they were men of the highest character and of unimpeachable integrity.

But even when a qualified man was elected it made but little difference, as the chief aim of the old trustee, forced upon him by public sentiment, was to keep down taxes. We know that generally, not one penny more was spent than was absolutely necessary to keep the school going. A purchase of maps, books for the library, necessary equipment, pictures, etc., was nearly always accompanied by arguments, and efforts on the part of teacher worthy of a congressman trying to get an appropriation for his home town. We know that school buildings were allowed to run down. Paint, paper, and suitably decorated interiors were more often than not entirely unheard of. Children were sent to school buildings nearly always built with no attention to sanitation or the common rules of physical and esthetic well-being. We know that the condition of the outbuildings was nearly always a disgrace to the idea of sanitation and decency. We know that one of their characteristics was the covering of obscene markings, which did more to degrade the moral sensibilities of the children than anything else, because the trustee in his fear of the criticism of his neighbors would not spend the money necessary to buy paint to cover them. I have taught, myself, in a district where I have offered to buy the paint to cover the outbuildings, but the trustee refused to allow me to do so, claiming that the people of the district would say that he was spending money foolishly.

And we know that the majority of the old trustees economized on teachers. The cheapest teacher, too often cheap in more ways than one, got the job. Professional efficiency counted for but very little. The low wages paid the rural teachers of the State of New York have been a scandal for years and in my opinion the main reason for them has been this false economy on the part of the trustee. The result has been shown when our rural students entered high school. Poorly prepared, poorly trained, they have struggled against those children from the village who have had superior training from superior teachers, and as a result the great majority have dropped out before their course was half finished. These were some of the bad conditions of the old system and are enough to prove my point that it was a failure. I need say nothing of the "politics" often played at the annual school meeting, of the undue authority often exerted by residents of the district which forced timid teachers to be unjust and partial in their treatment of children, nothing of these and kindred evils which every student of school conditions knows to have been in existence. Readers will know that I have not exaggerated in the least, but have rather made things milder than they were. So much for the Old, now for the New.

Our town board of education is composed of five men. For the chairman we have a practical business man, who himself has been a teacher and who knows the needs of the schools, and who is also a heavy taxpayer. The rest of the men are farmers, everyone of them up-to-date and progressive, and while none of them spend money foolishly they are not the

penny-pinching sort of men that will not buy the things that are absolutely essential for the health and comfort of our future citizens. They are all of them men of the highest character, of proven integrity, and of suitable education. Are not men of this kind better fitted to have charge of the schools than the kind of men that were ordinarily elected trustee?

We also have a clerk who attends to all the clerical work of the schools of the town, a little task which used to call down the most hearty curses of the trustees, on the rare occasions when they condescended to attend to it, without the aid of the district superintendent. Certainly our clerk gets a salary, the magnificent sum of 300 dollars a year, which I presume is one of the useless salaries upon which opponents of the law place so much emphasis. There is also a treasurer, who gets 100 dollars. Four hundred dollars a year in useless salaries. No wonder we don't like the new law. Those useless salaries must add at least ten cents a thousand to the taxes of every taxpayer.

Now we come to that part of the new law which has caused the people to rise in wrath and which if the truth is told is at the bottom of all the opposition. The taxes have doubled. Yes, they have and that is one of the best features about the new law, for it shows that the schools are getting the attention they need. Every school-building in this town has had repairs made which should have been made long ago. Our buildings have been painted and repaired. We have had books and maps and equipment that has been needed for years. The wages of teachers have in many cases been raised to something like a living wage. My own school has added thirty dollars worth of new books, all of them needed, to the library, without an effort on my own part. If I had suggested such an idea to the trustee last year he would have died of shock, and incidentally I would not have gotten the books. No wonder the taxes are high. If a man leaves his farm buildings without repairs and his farm without equipment for ten years and then pays for all needed in a lump it naturally will hit his feelings and his pocketbook more forcibly than it will if he attends to it every year as he should. We have let the school buildings go with just as few repairs as we could and now we have to pay for them all in a lump. Naturally then they take money and lots of money, but we must remember that the repairs are now nearly all made and will not have to be paid for next year. It is a good thing for us to remember also that all of our town boards are taxpayers and therefore are hit as hard as any of us.

This is the first time in the history of the State when the taxes have been fair. Why should people of the village be forced to support a high school for the people of the farm. Yet this is what has been done for years. If the farmer wanted to send his boy or girl to high school in the village he could do it and it cost him not one cent additional taxes, while the village dweller was compelled to pay heavy taxes to support the high school. To be sure the State paid something but it came nowhere near paying the total expense of that pupil to the village. Now for the first time every person is bearing his just share of the common burden of the taxes and that is as it should be. The high school now belongs as much to the farmer as to the villager and should be equally as much a source of pride and interest. Now no one district is forced to pinch and deny itself, struggling with a high and unbearable tax rate of perhaps thirty dollars a thou-

sand, while its neighbor sailed easily along with a rate of six or seven dollars a thousand. That was one of the features of the old law and it is something that no man who has any idea of fairness will wish to return to. Our American republic was founded upon principles of fairness and justice. Have we become so fond of the Almighty Dollar that we are forgetting those principles.

I have seen the new law referred to many times as an obnoxious piece of kaiserism. Such talk is sheer foolishness without reason or logic back of it. Was not the first unit of government in this country the town? Has it not been around the town that all of our political institutions have been built? Is not all of our local government carried on with the town as a unit? Then why should it be kaiserism if we turn over the affairs of our schools to the same unit? Will we not still have our votes at school meeting? Will we not still select the men who have charge of our schools and will we not be able to reach them just as easily as before? Kaiserism — nonsense.

I believe that the new law will result in better work by the teachers of the rural schools. Under the old system good work counted for very little. A teacher might gain a good reputation in one or two districts, but it would help her very little toward getting a better position, and we all know that the hope of advancement is one of the strongest incentives for good work. Under the new law the town board knows what every teacher is doing. They know the ones who are best fitted for advancement and I believe that a system will soon be perfected by which the deserving teachers will be promoted to better schools and those who are not deserving dropped from the profession. This alone will be productive of better schools and better teachers, a result which alone will justify the entire expense of the new law.

It has been said and perhaps with some degree of truth that the new law will result in throwing the schools into politics. There always has been and probably always will be a degree of political manipulation in school affairs, but I do not believe that the effect can be any worse than it was under the old plan. Cleaner politics can always be procured by placing cleaner men in office. The same remedy for politics under the old system may be applied under the new.

Consolidation has been the great fear of some of the people who oppose the new law. No one will deny that the Education Department probably intended to make consolidation more easy where desirable. Likewise no one will deny that consolidation in many cases is a very desirable course to pursue. But under the new law no districts may be consolidated without the assenting vote of the district concerned while under the old law the district superintendent had full power to dissolve a district and unite it with another. This then is a change for the better, and renders consolidation less liable instead of more so.

Finally, may I ask if it is your opinion that the law has had a fair chance to demonstrate whether it is for the best or not? It has been in force only a few months and we have certainly not had the time to tell whether it is for good or for evil. We must remember that it is the product of the thought of men who have grown gray in the service of the schools of the State and who we know have the best interests of the schools at heart. We

all of us know Dr Thomas E. Finegan, a product of our neighboring county of Schoharie, and we know that he understands the conditions of rural schools from beginning to end. He is one of the men who were responsible for having this law passed and put in practice. Are we going to discredit him and the able men who are his helpers without giving them every opportunity to show us whether or not he is working for our benefit. Would that be fair? And are we who have no means of knowing all the ins and outs of education in this State going to say that we know better than those who have, what should be done. I leave the answer to these questions to any thinking person. I say give the new law a fair trial. Give our leaders a chance to show us that they are worthy of our confidence. And then, after we have done this, if we are still of the opinion that the new law should be repealed, we can take the necessary steps and go back to the old system. The law can be repealed just as well two years from now as now and will it not be wiser to wait. At any rate let us be careful lest we put our Empire State, the State that now marches at the head, years behind the other great states of Vermont, New Jersey, Ohio, and many others who have the township law, in educational progress. We are not living for the present, we are living for our children and for their children after them. Let us give them every opportunity to be so trained and so educated that they will live to be a credit to the new and greater country life in the new and greater age that is dawning upon us.

A Rural Teacher

Rural District School Will Go if Whitman Acts

Albany, May 1.— The Machold township educational bill now before Governor Whitman for his signature is one of the most important bills affecting the educational policy of the State passed by the Legislature in many years.

It abolishes the school district and the district trustees and it makes the entire township the unit for the administration of school affairs and for the assessment and collection of school taxes, all of which is placed in the hands of a new township board of education of five members.

The passage of the bill in the Assembly was marked by a bitter debate in which Assemblyman George R. Fearon of Syracuse took the leadership of the opposition. It passed the Senate Saturday on a special report of the rules committee on a short roll call and without debate.

Present indications are that Governor Whitman will sign the measure. The opposition to it is not dead, however, and it is not improbable that if there is a concerted effort made to reveal to the Executive the weaknesses of the measure he will not sign it.

Those who favor the bill and effected its passage through both houses of the Legislature assert that the school district and the district trustees are relics of an ancient system; that as the unit of school administration and taxation the old district is entirely too small, and, that the limited resources of the small school district mean limited educational facilities.

Those who opposed the bill asserted that the country schools are being put into politics; that, under the provisions of the bill, the union free school district actually controls the school affairs of the entire township and that the quality of instruction and school administration generally will deteriorate

because the five commissioners for the entire township will not display the personal attention to school affairs displayed by the district trustees.

One of the most important features of the new legislation is found in its effect on the textbook question. Under the present law there is no uniformity of textbooks. District trustees have always been reluctant to require farmers to purchase for their children the most modern textbooks as soon as they come off the presses and in most country schools the teacher has permitted each child to use the textbook it owned. Sometimes there would not be two alike in the classroom.

Under the new law the township board of five commissioners has the power to prescribe what textbooks shall be used, their prescriptions being subject to the approval of the district supervisor of education. As soon as the new law becomes operative the thousands of textbooks of all types and ages now in use in the district schools will be thrown out and new books which conform to modern standards will have to be purchased by the parents of school children.

Because of this circumstance the charge was made while the bill was under debate in the Assembly that too many textbook changes were made; that the benefits to be derived from changes do not compensate for the additional expense thus incurred. This debate led to a proposed amendment to the bill, which, however, was not pressed.

The amendment provided that the State Department of Education shall, under the direction of the Board of Regents, compile as to form and contents all textbooks used in the public schools of the State, and that these textbooks shall be dedicated to the public use, free from copyrights.

If the amendment had become law it would be possible for every city and every school district to print its own textbooks.— *Syracuse Post-Standard, May 2, 1917*

Township System in Rural Schools

After having had the matter under consideration since 1914, the State Grange Patrons of Husbandry, in session at Oneonta last week, gave its approval to the proposed change in the government of the country schools of New York, whereby the township system would be introduced. It was easily the biggest question before the convention. There were submitted during the week something over a hundred different resolutions from subordinate and pomona granges. They were on both sides of the question. Among the subordinate granges the resolutions in opposition were largely in the majority, but more of the pomonas favored than opposed the change. Early in the meeting the gulf was apparently so wide between the opposing sides that any compromise seemed hopeless. But fortunately as the matter was thrashed out in lengthy public hearings before a committee, a better spirit was engendered and finally an agreement was reached on several of the fundamental principles, the others being left to the master and secretary of the state grange, who were appointed a committee to assist in framing the law and to see that the wishes of the membership of the order were carried out as far as possible.

The body gave its unqualified indorsement to the township plan of taxation and administration; that is, under it the taxes would be levied by a township board of education and would be the same all over the township, while

the administration of the schools, in the way of engaging teachers, caring for property, keeping buildings in repair and erecting new ones, and the work of looking after the schools of the whole township generally, would be attended to by the board.

As to how that board should be formed there was a decided difference of opinion. It is known that the educational authorities of the State favor the plan in successful operation in other states, whereby the board is a small one of some five or seven members elected from the township at large. The "home rule" element was very strong in the convention, however, and it expressed a preference for a board made up, at the beginning at least, of a representative from each district, chosen at school meetings as the trustees now are.

Another point insisted upon was that the power of consolidating schools should be taken entirely out of the hands of the superintendents and the state authorities and the convention recommended that "no consolidation order shall hereafter be effective until confirmed by the board of education of the town or towns which are affected."

The convention declared for the establishment wherever practicable in the rural districts of township high schools with courses in agriculture and home making, and asked for liberal help from the State for such schools.

It declared for uniform textbooks throughout a township, to be adopted by the board of education at the suggestion of teachers and superintendent.

It recommended a change in the method of electing district superintendents, and would have them hereafter chosen at a joint meeting of the boards of education of the various townships composing the district.

There were some other recommendations, but these were the principal ones. In view of the fact that they largely coincide with the views of the Educational Department at Albany, it is believed the present Legislature will pass an act creating the township system. Senator Elon R. Brown of Watertown, leader of the upper house at Albany, was at Oneonta to confer with those interested in the question, and said the Legislature was only waiting to hear from the State Grange in order to act, as far as possible, in line with its wishes, in passing an educational law, as it was felt there must be some change from the present system, under which the rural schools of the State have been steadily decreasing in attendance, while larger numbers of pupils are carried to the village schools each year.— *Cuba Patriot, February 16, 1917*

Opposed to School Bill

The *Journal* is in receipt of communications from 20 of the 34 granges in Chautauqua county, containing a record of the action taken by those granges on the proposed rural school legislation. As this matter is to be the subject of formal action and resolutions by pomona grange which is to meet at Brocton on Thursday and Friday, a review at this time of what the various subordinate granges have done, is of interest.

Three of the 20 granges from which reports have been received failed to take any definite action.

Three of the granges reporting, are in favor of the proposed legislation, with minor changes.

Fourteen of the granges are definitely and decisively opposed to the proposed law.

A brief explanation of the school bill and of the situation may assist in understanding just what is proposed.

It is proposed to enact a law during the coming winter in which the department of education, and the representatives of the grange and other rural interest may unite, to assist in improving the rural schools of the State. The proposed bill which is now before the granges for discussion is not drawn on hard and fast lines for introduction in the legislature, but by the positive statement of the officials of the Department of Education will be amended in any needed respect whenever rural interests may agree upon the desired changes. But subject to this possible change it provides for a new system of school administration in New York State.

First, it provides for township school boards to administer all the schools within the geographical limits of such township.

Second, it provides for a uniform township tax for school purposes, the amount to be decided annually by said township board.

Third, while it is not a consolidation measure, in that not a single school consolidation is provided for in the bill, it provides powers to said township school boards, to discontinue schools in any district or districts in the township and to provide for the education of pupils in such districts in other schools.

This is mentioned, not because it is one of the chief features of the bill, but because it is the chief objection now urged to it. Several granges in the county have based their opposition entirely on this feature.

It should be said that the power of consolidation now rests in the hands of the district superintendent, with the approval of the Department of Education, and without providing for the opportunity of court review.

The effect of the bill, were it enacted into law as it stands, would be to equalize the school tax of an entire township, give the township school board the right to say where each pupil in the township should attend school. The members of the township school board, by the provisions of the present bill, are to be elected by the voters of the township with an equitable distribution between present school districts, whose lines are to remain intact.

So much for the outstanding features of the school bill. Now for the action of the granges of this county.

Those which report unqualified opposition to the bill are as follows: Dewittville, Clymer, Fredonia, Chautauqua, Sherman, Sinclairville, Kennedy, Hanover, Cherry Creek, Portland, Gerry, Cassadaga, Stedman, and Findley Lake.

Those which favored the bill, with suggested amendments: Volusia, Busti, and Union.

No action taken: Ripley, Sheridan and Ross.

The 14 granges which have not responded to requests for information as to their action either to the *Journal* or to the secretary of the county grange are Westfield, Stockton, Ellery, South Harmony, Panama, Ellington, Villenova, Centralia, Charlotte Center, Ashville, South Ripley, Niobe, Arkwright and Frewsburg.

Really constructive resolutions were adopted by Lombard grange and Union

grange. Two suggested amendments proposed by Union grange will undoubtedly attract much attention. The first is to remove all union free schools from the operation of the law, leaving them to be operated and maintained under the present boards of education and taxation system.

The second is to draw the teeth of the proposed bill by a provision for real home rule, providing that the school in a district may not be annulled and closed by any township board without the vote of a majority of the voters of such district at a meeting called to consider such proposed annulment.

Some few resolutions adopted by the granges have been forwarded the *Journal* for publication. Two or three are typical.

Sherman grange resolution is as follows:

Whereas, The proposed school bill as it now stands does not meet with our approval,

Resolved, That we are in favor of a bill that will give to each district the right to control its own business.

Portland grange:

Resolved, That Portland Grange No. 2 is opposed to the passage of the tentative school bill, believing it would be an injustice to the patrons of rural schools, and would increase the taxes upon people least able to pay them, without bettering the school system as a whole.—*Jamestown Journal, December 5, 1917*

Wilson Taxpayers Protest Against New Township School Law

Wilson, Dec. 7.—One hundred taxpayers living outside the union district in the town have adopted a resolution of protest against the provisions of the township school law. Criticism of the law was made by speakers on the ground that the uniformity of the school tax throughout the town increases the tax for residents living outside the union district. These residents object to assisting those living within the confines of the district to maintain the high school.

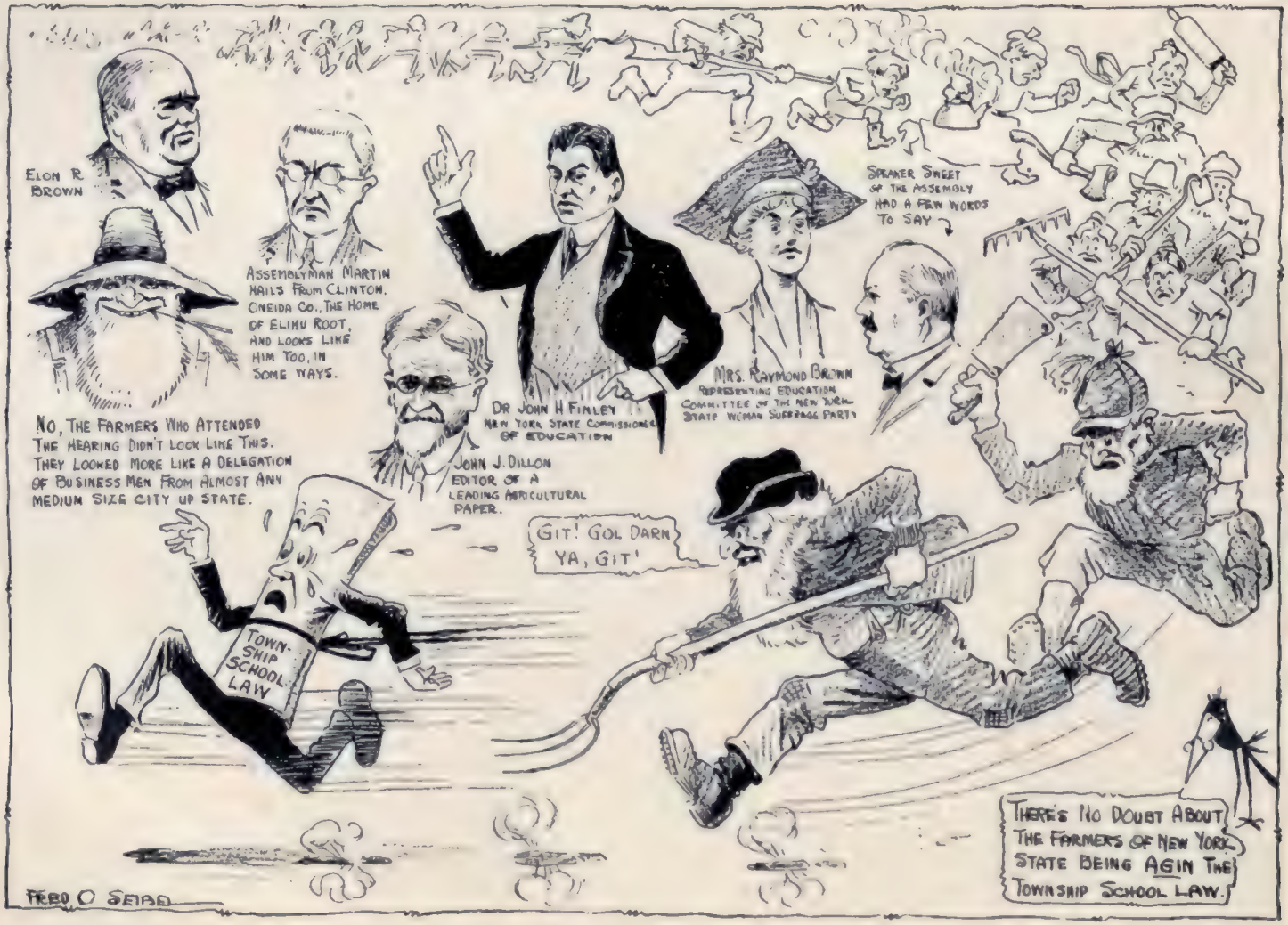
Protest was also made against the law requiring the services of a physical training instructor at a salary of $1000 a year and also that inside chemical lavatories be installed in all district schools before September 1, 1918, at an expense of $3500.

A committee consisting of W. Glenn Swick, Charles A. Wilson and G. E. Burmaster will confer with an attorney and plan a course of action. This committee will report at an adjourned meeting to be held on Saturday afternoon.—*Lockport Union Sun, December 7, 1917*

Ruralists Object to Provisions of New School Law

Albion, Dec. 4.—A meeting of the town boards of education of the towns of Orleans county was held at the court house, Albion, yesterday to discuss various features of the new school law which provides for boards of education in rural schools, instead of trustees in each district and has other features that appear to be causing general dissatisfaction among the rural taxpayers and citizens.

There are fifty town board of education members in Orleans county where each town has five representatives. The speakers were members of the various boards represented. S. M. Wyman of Shelby presided at the meeting at which Leslie Tanner of Knowlesville was secretary.



CARTOON FROM THE ALBANY KNICKERBOCKER PRESS

Speakers included Dr Frank H. Lattin of the Gaines board, who is assemblyman from this district; Mrs Charles Jackson of Clarendon; G. E. Snyder of Murray; Howard Pratt of West Gaines, and others.

In most of the rural school districts the tax rate has been considerably increased by the workings of the new law which it was contended is beneficial principally to districts that have a large union school.

There are many joint districts in the town where dissatisfaction exists, especially in those localities where taxpayers were forced to pay more than under the old law. In cases where the schoolhouse is located in a town, that town receives all the money collected in that joint district.

Resolutions were adopted to endeavor to secure legislation this winter to repeal many objectionable features of the new law, under which each town is required to pay from $250 to $350 for a clerk for its new town board of education; $50 or more for services of its treasurer. It must provide a truant officer and each school must now be provided with all necessary supplies, which are specific.

Formerly the supplies were furnished if money was available, it is contended. Other features of the bill that the local county representatives will seek to have abolished is the employment of a physical director for each rural supervisory district.

Orleans county has three such physical directors receiving $1200 each and expenses, which costs annually over $4000, to be paid by the taxpayers in rural districts, and it was the opinion of those at the meeting that the office is an unnecessary one and each teacher could include that work in her regular school course of instruction.

Another objectionable feature of the bill is the section requiring physical examination of students in the rural schools, which costs from fifty cents to one dollar for each scholar, it is said. The town is required to pay the physicians for such examinations where the parents do not. The high school tuition mounts up in the more sparsely populated communities. A tax of $60 is levied for each of these pupils. Of that sum the State pays $20 and the remaining $40 is levied against all the taxpayers in the district in which the pupil lives.

The resolution adopted at the meeting requests Assemblyman Lattin and State Senator George F. Thompson of the Orleans-Niagara district to introduce legislation at the coming session of the legislature to abolish these objectionable features.—*Buffalo Courier, December 5, 1917*

That New School Tax Law

It is difficult to find farmers anywhere who take favorably to the new town school law which has resulted in doubling school taxes in most localities without yielding any greater benefits. A move is on foot in some sections to work for a repeal of the law. Assemblyman Lattin tells us that he has heard of an effort to crystalize sentiment so as to effect a repeal at the coming legislative session.— *Orleans County Republican, Albion, December 5, 1917*

Home Rulers in Orleans

There are rumblings in the rural regions over the workings of the Finegan-fangled country school legislation that was put through the Legislature last

spring by strong-armed, log-rolled methods. It appears the folks at home do not like so much Albany rule in their school affairs.

Down in Orleans county, for instance, where there are ten town boards of education instead of the old-time school trustees, members of the boards have been holding a meeting and drafting a petition to the Legislature, praying that certain obnoxious provisions of the Finegan act be eliminated or modified — especially those provisions that compel the local taxpayers to raise money to pay salaries fixed at Albany. As an illustration, the local authorities object to paying to three physical directors $1200 each and expenses without having anything to say on the subject of salary or the needs of the service. And they object to other charges fixed at Albany instead of at home.

It is encouraging to know that there is still home rule sentiment in the towns of Orleans county. But it can not do much at Albany unless the genuine home rulers in other counties are aroused to organized action. The manipulators of the statewide school machine will not surrender their power without a fight.—*Buffalo Courier, December 6, 1917*

For Sanitary Buildings

To make our schools efficient, we will have to build many new schoolhouses in place of some that have been standing one hundred years or more. Many can be remodeled to comply with health and sanitary requirements for light and ventilation. We will need to have larger school grounds and fuller equipment. We must be willing to give good pay to good teachers.

The old district school has had one advantage never taken in account and that is the teacher, who has been retained in one school for a number of years. None but a good teacher is kept so, and such a teacher leaves a wonderful impression on the minds, morals and manners of her pupils; an influence we can not estimate. In a small school, a teacher is in much closer personal touch with her pupils than in a larger graded school where there is one and sometimes two teachers for each grade.

If we could combine our present district system with the township system of taxation and administration without any fear of consolidation, our schools could be made much more efficient than they are now.

We have been given our opportunity to say what we want; shall we use it or let it pass?—*Auburn News, December 7, 1916*

Don't Like School Law

Wilson, Dec. 6.— One hundred taxpayers living outside the union district in the town have adopted a resolution of protest against the provisions of the township school law. Criticism of the law was made by speakers on the ground that the uniformity of the school tax throughout the town increases the tax for residents living outside the union district. These residents object to assisting those living within the confines of the district to maintain the high school.

Protest was also made against the law requiring the services of a physical training instructor at a salary of $1000 a year and also that inside chemical lavatories be installed in all district schools before September 1, 1918, at an expense of $3500.

A committee consisting of W. Glenn Swick, Charles A. Wilson and G. E. Burmaster will confer with an attorney and plan a course of action. This committee will report at an adjourned meeting to be held on Saturday afternoon.—*Buffalo Express, December 7, 1917*

Disapproves School Law

The following resolutions regarding legislative matters were presented by Mr Webb and passed:

"*Whereas,* The new school law known as the township school bill has been tried in this county with the result of markedly increasing taxation without improving service and,

"*Whereas,* The employment of a physical training teacher to drill pupils physically in the country districts is in our opinion unnecessary; now therefore,

"*Be it resolved,* That we request our representatives at Albany to seek the repeal of both statutes, and introduce bills before the Legislature asking the repeal thereof and be it further resolved that we approve the attitude of Hon. Bert Lord on these questions as heretofore expressed by him in his votes thereon."—*Norwich Sun, December 7, 1917*

The Rural School Trouble

After years of agitation and debate a general education law was enacted last spring. It was called the Finegan bill when on its passage. That was because Dr Thomas E. Finegan, Assistant Commissioner of Education, was the chief draftsman of the bill and its most conspicuous expounder and defender, although the bill was drawn under the eye of Commissioner Finley and approved by the Board of Regents.

The point of the law that is of most in the towns is the change from the old district system to the town system. There were from eight to thirty-six districts in a town, according to the size of the town, and each district had a board of trustees who considered nothing but their own district. Now the town is the district, with single school board and power over both the tax levy and the placing of pupils in the schools.

It is the complaint of a number of districts that the plan increases their taxes. That is not disputed. One result of the law is the union of many districts so that better teaching and better housing may be secured than was the case in many of the former districts, some of them with no more than 10 pupils and those of all ages within school limits, so that a teacher must handle all the grades in the course of the day, and thus be able to give hardly more than ten minutes to a recitation.

It is needless to say that too much of the rural teaching was too poor to be endured and the effort at reform began years ago with the substitution of the county superintendent for the school commissioner who was hardly ever an educator but usually a good fellow, with a warm heart and hearty handshake, and delight in "mixing." In short, a politician liking the money far oftener than he was a competent school leader and inspiration to study.

Without going into the subject at length today it may be said with perfect truth that the school law is the result of many compromises. It is the

purpose of the state authorities in education to find out wherever the law is at fault in its application, taxes and all, and to correct it as quickly as the legislature can be moved to cure defects discovered. Where a district used to pay too little to have a good school and finds its taxes raised by the new law, there is a protest of vigor. Where the opposite effect is the case, and is the majority of districts as far as reported, there is approval or silence.

Every district should seek to have the right thing done and it will be done in time.

The School District Issue

Every rural county has more or less of a school district question under the new township law on the subject. The sore point with many districts is taxes, since there is an increase in taxes in the districts from which complaints arise.

The reason for higher taxes in certain districts is due to the fact that in a former district with large valuation the school tax was naturally small. In the smaller district with less property to tax, the rate for schools was higher than in the big district, for the teaching itself must be up to State standard in all districts, large and small.

Now that each town is made one district for school purposes as well as others, there is one rate for all property owners in the same town. But equalization works both ways, that is, to raise taxes in a district that was especially favored before, and to lower them in districts with the opposite fortune. At once there is an outcry from persons in low tax districts and protests fill the air, though the great majority of both citizens and districts make no complaint.

Some critics of the law have not read it or have but half read it. They insist, for instance, that the little red schoolhouse, long the refuge of the spellbinder when he had no ideas to express, shall not go. The law reads that "each school district in the State is hereby continued as such district exists at the time this act goes into effect or until modified as provided in this chapter. No order consolidating two or more districts shall be effective until such order is approved by a majority vote of the town board of education of the town or towns in which such districts are located, and thereafter approved by a majority vote of the qualified electors of each district."

So the sacred little red schoolhouse stays until the district itself changes it. Not a hair of its old gray head is touched except by the deliberate action of those who live in it. They are ill informed or very careless of the truth who assert the contrary, that is, if they are able to read the statute quoted above.

Some solid objections have been raised to the working of the law but none to the principals of it. The defects can be cured and will be remedied as fast as the Legislature will permit. But the objections of the mossback who is lost in admiration of the shanty that bore the name of schoolhouse are unworthy of consideration. Without grades, or equipment, or ventilation, or good teaching, except for short intervals, and then by chance, without much of anything except four walls, four windows and a door, the shame of the State in hundreds of districts is passing away not to return.—*Geneva Daily News, December 12, 1917*

The Township School Law

To the Editor of the Recorder:

SIR: No legislation enacted in recent years has been so bitterly attacked in certain quarters as has the township school law, lately put in effect in the rural districts of the State. It has been assailed by interested individuals as being a monstrous, unjust and oppressive tax law, discriminating against the farmers and adding to the already heavy financial load which they are carrying in these trying times. Attacks on new legislation are to be expected during the heat and rancor of a campaign such as we have just passed through. The principal ammunition of the party in opposition is obtained by assailing and misrepresenting new and untried legislative enactments, but even after the election clamor has died down, the self-centered opponents of this law are determined to carry on with their efforts to destroy it, and secure a return to the old school district system. Though the law does not in any way affect the city of Amsterdam, the opposition seems largely to have centered there. Meetings have been held in the city to denounce the bill, committees organized and statements sent forth through the press, which have no doubt influenced many well-meaning persons to misjudge the character and affect of the law. I feel free to say that the law has never been expounded as to its scope and effect in any of these statements. It has been denounced as an unjust and tyrannical means of taxation weighing heavily on an already overburdened section of the community. There is not an atom of truth in this contention. The school law is in no sense a tax measure. It simply consolidates the weak and scattered school districts in each country town under one board of education, just as all the schools are in the city, thereby strengthening them, giving them uniformity of government, and absolutely equal treatment in all matters educational. This is what the law does, and all it does. The question of expenditures, that is, the amount raised and spent on the schools is left entirely to the town board of education, within certain prescribed limitations just as it is with the board of education in your city. This board in the country towns will naturally be controlled by the non urban population as the majority of the inhabitants who have the power to elect members of the board reside outside of the villages. At least this is so in the town of Mohawk, where only two of the five trustees live in Fonda. If the tax rate is too high in any town for educational purposes, it is in the power of the voters to regulate that, by electing at the annual school meeting, trustees in sympathy with their views. As a matter of fact the additional taxation of which complaint is made is not an imposition but a rectification of a condition which had become almost intolerable in the State outside of the cities. For years the small villages have kept ahead of the other school districts in the township. The educational standard has been raised, graded schools and high schools have been built and maintained at heavy sacrifice financially. The burden on these small communities has been a severe strain but has been nobly and uncomplainingly carried for the benefit of the coming generations. The farmers have had all the advantages of these village schools with none of the cost. The farmer's child had the same educational opportunities as the village child. Indeed, at the annual graduating exercises in the Fonda High School it is no uncommon sight, as happened last year, to see a majority

of the graduates from the outlying districts of the town, where not one dollar was raised for the support of the school. This condition is remedied under the new school law. There are no separate districts. The town board of education controls and maintains all the schools in the township from the Fonda High School to the little red schoolhouse at Albany Bush, which is just as it should be. All children are on the same plane and the taxpayers of the town are assessed equitably for the support of the schools.

Possibly coming at this time, in an era of high taxation such as we have never before experienced, this change may strike rather hard on those whom it most effects. However, with absolute control over the educational expenditures of his township and perfect equality in educational opportunity for his children the farmer cannot justly charge the new education law with being in any way unfair, unjust or oppressive. It is a good law and a great step forward in the country districts.

Yours sincerely,
HENRY KELLY
Fonda, N. Y.

—*Amsterdam Evening Recorder, December 12, 1917*

A big kick is being registered by rural residents on the new school law and we understand one Geneseo land owner has decided to contest the constitutionality of the law in the courts. Under the new law each town has a school board and the town becomes a unit, except in districts of over 3000 inhabitants where high schools are located and taxes in county districts are very materially increased. Each school now must be provided with all necessary supplies, which are specific. The schools also have to have a physical director and the high school tuition mounts up. A tax of $60 is levied for each of these pupils. Of this the State pays $20 and the remaining $40 is levied against all of the taxpayers in the district in which the pupils live. Besides, the school board has to pay salaries to its clerk, the truant officer and treasurer. Previously the town paid the truant officer and the others gave their services free.—*Mount Morris Union, December 13, 1917*

The New School Law under Finley

The Legislature will be called upon to make a revision of the new school law. Strong protest against some of its provisions has gone up in the country districts, especially. The Cayuga county board of supervisors favors its revision. People generally in the townships appear to be dissatisfied with its operation.

One of the main objections is found in the unwonted increase in school taxes under the new law. One farmer in this county is said to have paid on 200 acres of land a school tax of $50. Elsewhere extortionate increases are cited. In the town of Clay, Onondaga county, the rate advanced from $2.30 per thousand to $7.43 per thousand. Farmers object to going on the same plane of heavy taxation their city brethren have long occupied, even if the benefits could be measured in tangible improvements in the schools.

But the objectors maintain that improvements in the schools are not commensurate with the increased cost. The idea of combining the district schools and sending pupils from a wide territory to a central school is

declared not to work out in practice. School officialdom is asserted to have been complicated, the new law having added two salaried employes to each district board — a departure that helps boost the taxes. The number of superintendents has been greatly increased, Cayuga county having numerically more superintendents than under the old regime, which many declare to have been more satisfactory.

Educators who claim to have studied the situation still maintain that the new law is bound to prove beneficial and that time should be given to determine results. Educational conditions in the country districts, they urge, long have been below par; and they say the law was designed to place country and city children on a footing more nearly equal.

In short, the "little red schoolhouse" has received some very severe jolts from the professional educators, who maintain that the instruction received there has not been sufficient to equip sturdy young America from the farms for competition with the product of city schools. No good reason has been cited why an industrious student could not obtain the rudiments of an education as well in a "little red schoolhouse" as in the higher halls of learning; and to protests that presidents have been educated in loghouses and captains of industry have graduated from the plow-handle and the country store they say with great superiority that all this has changed. No longer may captains of industry be bred without a sheepskin, and as for presidents, they graduate from college chairs.

The contest between the educators and the farmers who are sour on soaring school taxes, modern education and the trimmings, promises to wax warm at the forthcoming legislative session.—*Auburn Advertiser, December 13, 1917*

The Township School System

The board of supervisors has gone on record as opposed to the existing township school system and asks the legislative representatives to obtain its repeal.

The township school law certainly has operated to increase the taxes of many of the residents of the country towns. The *Journal* some time ago called attention to the fact that the school taxes in the town of Harmony were over $10 per thousand while the taxes in Jamestown were only a trifle over $12 per thousand, and the contrast between what Jamestown has to show for this expenditure and what Harmony has to show, really suggests the question as to why the Harmony taxes should be so high.

As a matter of fact the Harmony taxes are as reasonable as the taxes of many of the other country towns which are working under this township system. Consequently it is no wonder that the taxpayers of the back districts are not specially enthused over the existing situation.

In Harmony for example there is a long stretch of the lake front covered with summer cottages, all of which are assessed at relatively as high a figure as any property in Jamestown. This summer property has to help pay for the maintenance of the excellent schools of Panama and Ashville and in one of the districts the children of school age are actually sent to the Chautauqua school which is more convenient and easy of access, their street car fares being paid of course from the school funds. Under such circumstances the benefit of the Panama and Ashville schools to this particular locality does not seem very great.

This of course is only a single locality. Residents of Panama and Ashville and vicinity derive a benefit from this plan because the summer property of Chautauqua lake is helping to pay for the maintenance of their schools. To be sure the summer property is expected to help pay for the maintenance of schools somewhere but in the case cited if assessed by the school district for the actual expense of sending those of school age to school it is safe to say the assessment would be considerably less.

We are not saying that the township system is wrong. We should be glad to know that it is the most desirable, but so far as cursory observation goes, it does seem as tho the rural schools might be conducted for less than they are conducted at present. It is true the country school districts are scattered over a wide stretch of territory and the Jamestown school districts are compact and thickly populated, but it is equally true that the expense of equipment and maintenance of the rural schools is, or should be, much less than the expense of equipment and maintenance of the Jamestown schools. As a matter of fact in some of the large villages the buildings are as elaborate and the equipment as expensive as in Jamestown but all the people of the country towns can not have the advantages of the large schools in the villages. They must still use the little old red schoolhouse and it does not seem quite just that they should be required to pay for the educational facilities provided their neighbors more fortunately located.—*Jamestown Journal, December 14, 1917*

Rural School Reforms

Attention is called to the article on the township school law reprinted from the *Jefferson County Journal* of Adams. It appears in full on this page today. The article seems to be one of the best statements in behalf of the new school law that has been published. Numerous adverse comments have been printed from time to time. Most of them have been based on the increased tax rate occasioned by the new order of things, but the *Journal* article presents the question in a broad way and should receive careful study.

The township school law, now in operation about four months, is a reform that should have come many years ago. It can not be expected that it will supplant the old system without complaint on the part of many. We always revere the old order and are slow to take on the new, especially when we have to pay more for the new. We are wont to say that the old was used a hundred years, consequently it is good enough for a period of years to come. This logic is hardly well founded. The fact that the old district school law continued so long does not argue that it should not change now. We have advanced far during recent years. The country schools have remained practically stationary. The district school dates back nearly to the pioneer days. It is time that a change came.

The law probably has its defects. But defects like those urged against this measure should not condemn the whole law. The Legislature the coming winter can amend. That is what the St Lawrence county board of supervisors asks. The Canton board has gone on record as against the repeal of the law. Four months is too short a trial to condemn any measure of this character, especially in view of the fact that there seems

to be general admission that the efficiency of the country schools has advanced far under the Machold law.

It is unfortunate that the measure did not become a law long ago, or at a time when affairs were in a more settled state than now. But this is no argument against the measure itself. All prices are higher, fuel, the salary of the teacher, the school supplies, and a higher tax rate would have been necessary under any condition at this time, although probably not as much as the inauguration of this new system has resulted in. But this is no argument against the measure. The fact that the Jefferson county educators frankly say the efficiency of the country schools has increased 25 per cent during this short trial is a stable argument for the merits of the new measure. Schools are to educate and to educate well. Good systems always cost more than poor systems, but the country dweller will see the desirability of paying for the best.

No law is perfect as passed. But this law is improving rural education, and that was why it was adopted. It is entitled to a fair trial. It is confidently believed that with that fair trial the system will be given its proper place as a most beneficial piece of legislation. The condemnation now seems to be based not upon any charge that the educational advantages and efficiency have not been increased, but upon the fact that in some districts tax rates have been increased. Yet the rural children seem to need the high school education, and it is not just clear why the village districts should furnish the buildings and equipment and hire the teachers, the State pay the tuition of the rural children, and rural patrons bear none of the burden of maintaining these academic schools. It is, however, much to be regretted that the township system was not adopted 25 years ago, before the great majority of our academic schools were established; then many of them would have been located where they would better accommodate the rural children of the township or unit. Just how much of this outstanding bonded indebtedness in the union free school districts should now be assumed by the other districts in the township or unit is a question worthy of careful study.

In comparing tax rates in any district under the new law comparison should be made with what would have been the tax rate in that district under the old law this year, and not with the tax rate of last year.

The new law is hardly to be blamed because there is a serious shortage of teachers this year and teachers' salaries in rural schools are from $1 to $3 higher per week than last year; nor is the new law to blame because coal and wood are hard to get at all and cost much more than last year; nor because all lines of school supplies cost more than a year ago. We fail to find only a small percentage of the increase in school tax rates due directly to the new law. But under all the wartime conditions this year we wonder what would have been the school tax rates in many weak districts under the old law. About 1300 districts in the State had each only $20,000 or less of taxable property to support a school; and about 3800 districts had each only $40,000 or less of taxable property; now, if the township law is repealed, what will be the school tax rates in those districts? What relief is proposed for them in place of that afforded by the township law?

Some feel that the township law results in a loss of local control over the community school, while others take the view that the power of the

school meeting voter has really been extended, and he now has a voice at the annual town or unit school meeting in the school affairs of the whole township or unit, instead of simply his local district. The board of education is hereafter to be elected at the annual town or unit school meetings, and if the opponents of the new law have as much interest in school matters as they profess it ought not to be difficult to secure the election of boards of education that will conserve rural interests.

In these days of automobiles, state roads, telephones, rural mail delivery, etc., boards should be able to look after every school reasonably well if they will work through committees, like the union free school boards. It ought not to be necessary to call the whole board together every time a box of chalk or a new broom is needed.

The township law has been in full effect only about four months now and this during the trying times of war. It looks like child's play to demand the repeal of the law before it has had anything like a full and fair trial. Some amendments are doubtless needed; we fail to recall many new laws that have been entirely satisfactory without some changes. It would seem worth while to remember that every adjoining state has had a township school law for years, and not one of them has ever returned to the district system. The district system originated in Massachusetts, but was discarded there for the township system about 35 years ago, and the master of the state grange wrote us last winter that he would regard a return to the district system as a long stride backwards.

The state constitution makes it the duty of the Legislature to provide a "system of free common schools wherein all the children of the state may be educated." Public schools are state institutions, not merely local ones. The State is regulating them more and more closely, and school expenses, like all others these times, are on the increase. Why not quit fighting the township law and all unite in one big campaign for an increase in the amount of public money paid by the State for the support of our schools? While New York State pays much toward the support of her schools, you may be surprised to know that she is not one of the most liberal states in her per capita allowance for educational purposes.—*Watertown Times, December 15, 1917*

The Township School Law

Our local union free school district having more than 1500 population does not come under the new township school law, hence we have no particular prejudice in the matter. But what concerns many of our readers interests the *Journal,* and numerous criticisms of the law appearing in some of our daily papers have led us to consider the matter somewhat.

The principal objections raised against the law seem to be: 1.—That rural school tax rates are higher. 2.—That the bonded indebtedness of a union free school district should not be assumed by the township or unit of which it is a part. 3.—That local control is lost over the community school. 4.—That it is difficult to administer the law so as properly to care for each and every school.

The question seems to us a little different in a town or unit having no academic school from what it is in a town or unit having one or more of

such schools to support. Where the schools of a township or unit are all of the same grade, all elementary, why isn't a uniform school tax rate just as fair and equitable as a uniform tax rate for roads and bridges, the support of the indigent poor, and other usual town expenses? There were some gross inequalities in school tax rates under the old district system, due largely to the great differences in the amount of taxable property in the different districts; wealthy rural districts generally had a moderate or low tax rate, and most of these are now paying a substantial increase under the new law. We have in mind two schools in the same township, each employing one teacher, where, without any considerable amount of unusual outlay last year in either district, the tax rate in the wealthy district was only 10 cts. per $100 of assessed valuation, while in the weak district the tax rate was 32 times that, or $3.20 per $100 of valuation. This year both districts are paying the same rate, much to the relief of the weaker one; but very likely the taxpayers in the wealthy district are not all enthusing over the new law.

We find, too, that under the district system a number of rural districts contracted and some of them paid all their school expenses out of the "public money" received from the State, and did not raise a cent of local school tax. Naturally, some of the taxpayers in these hitherto fortunate districts do not like the new law which compels them to pay the same school tax rates as other taxpayers in the same town or unit; probably we should favor the old law were we in their places — it is so natural to want the "long end of the evener."

The equitable distribution of the bonded indebtedness in some of the union free school districts is a puzzling problem, especially where the academic school is so situated as to be conveniently accessible to only a part of the rural children living in the township or unit. It seems pretty well settled in the minds of intelligent, thinking people that such are the demands of the modern business and professional world today that a high school education is relatively no better preparation for one's life work than was a good common school education fifty years ago. There was strenuous objection by many taxpayers 50 years ago when our common schools were first made free and were required to be supported by public taxation; and many rural taxpayers object now to being taxed to support the village high schools. Yet the rural children seem to need the high school education, and it is not just clear why the village districts should furnish the buildings and equipment and hire the teachers, the State pay the tuition of the rural children, and rural patrons bear none of the burden of maintaining these academic schools. It is, however, much to be regretted that the township system was not adopted 25 years ago, before the great majority of our academic schools were established; then many of them would have been located where they would better accommodate the rural children of the township or unit. Just how much of this outstanding bonded indebtedness in the union free school districts should now be assumed by the other districts in the township or unit is a question worthy of careful study.

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In these days of automobiles, state roads, telephones, rural mail delivery, etc., boards should be able to look after every school reasonably well if they will work through committees, like the union free school boards. It ought not to be necessary to call the whole board together every time a box of chalk or a new broom is needed.

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The state constitution makes it the duty of the legislature to provide a "system of free common schools wherein all the children of the State may be educated." Public schools are state institutions, not merely local ones. The State is regulating them more and more closely, and school expenses, like all others these times, are on the increase. Why not quit fighting the township law and all unite in one big campaign for an increase in the amount of public money paid by the State for the support of our schools? While New York State pays much toward the support of her schools, you may be surprised to know that she is not one of the most liberal states in her per capita allowance for educational purposes.—*Jefferson County Journal; reprinted by Sandy Creek News and by Watertown Daily Times.*

Asks Fair Trial for Township School Plan

To the Editor of the Morning Post:

In a recent issue I noticed that the board of supervisors passed a unanimous resolution attacking the new school law of 1917, known as the township law. Their action should be considered seriously because a grave question is involved. We have to educate the children of today for future citizens. Undoubtedly they have heard some disgruntled farmers complain of a few dollars higher tax.

The issue the supervisors have taken is that some disgruntled farmers shall escape taxation, and others shall bear all the burden of maintaining the schools at a higher standard. I have the fortune and misfortune of living in a central high school district and know the hardship we have met with in educating these disgruntled people's children for $10 per year for each pupil who did not hold a preliminary certificate and for those who did hold a preliminary certificate the State paid to our school the sum of $20. So practically some of the people have had their children educated for nothing while it has cost the taxpayers of high school districts from $65 to $75 per year for each pupil and in some cases much more. I would like to say to the supervisors and disgruntled farmers that by repealing the township school law they will lower the standard of education in the State, as the high school districts can not stand the heavy taxation required to maintain their schools to the required standard. The present law has reduced our taxation six mills and put it on an equal basis all over the town, of which I do not complain.

If you succeed in repealing the present law, we are done once and forever educating your children for $10 a year — honorable board of supervisors, why not join hands and work for higher education, equal taxation and equal rights to our schools and our citizens. All children should have an equal chance for an education to fit them for citizenship. Give the new law a fair trial. I attended a centralized school 45 years ago. It gave satisfaction to all and in my opinion it was superior to the old system in this State.

AUGUST ANDERSON

Ashville, Dec. 14, 1917.

— Jamestown Post, December 17, 1917

Mr Moore Wants Action

Ogdensburg, N. Y.,
Dec. 15, 1917

Editor Plaindealer:— Our board of supervisors has favorably taken action recommending among other things the two important amendments to the Machold law asked for in their resolution of the day of the hearing; one preventing the combination of union free schools with common school districts in the same unit, the other dispensing with the transfer of school property. At the hearing the superintendents present seemed to consider these amendments important and desirable. Mr Seaker appeared to be of the same opinion. Those members of the board who have since by vote put themselves upon record as opposed to repeal have by the same act declared for these two alterations in the law.

It almost seems that we have overlooked the fact that the important question is not what we, our supervisors, our superintendents or our assemblyman may think in regard to this matter; but what does Thos. E. Finegan think?

In reference to the second of the amendments mentioned above at the hearing Superintendent Clark claimed to speak for the Deputy Committee, but no one seemed willing to assume like responsibility with regard to the first and most important one. Why should this be? At the close of the coming legislative session at Albany one of three things will have happened to the Machold law, amendment, repeal or nothing.

Dr Finegan should be as much interested in the outcome as any man in the State. If, for the sake of avoiding waste of time in discussion of the matter by our State Legislature in order that they may give more attention to the war problems that must come before them, we who favor repeal should be willing to compromise and consent to further trial of the school law on condition of the passage of these two amendments recommended by the board, what are we to expect from the Department of Education? Those who stand for the law as Messrs Hanmer and Seaker and Supt. MacDonald should be able to give the answer. They should have been able to tell us whether or not the Department would support, not one, but both of the amendments, before the board took the matter under consideration.

Is Dr Finegan fooling his partizans or are they trying to fool the rest of us? A telegram to Albany should do the trick if fair play is intended and all St Lawrence county and the State should known before the end of the week what the Department means. If the event shows that, as in the past Dr Finegan prefers darkness to light where his plans are concerned; if he still refuses to take us into confidence and clings to what is his apparent idea that he is a divinely appointed guardian and other than a servant of the people, then it almost seems that men like Supt. MacDonald, Mr Hanmer and Mr Seaker should acknowledge themselves deceived and join in the demand for repeal.

Come out of your hole, Doctor, or the farmers of the State are likely to start a campaign the slogan of which will be "A long vacation for Finegan."

Those supervisors who have opposed the Department on this point in the past should take the lead in action for the future. Messrs Hatch and Sweet are veterans in the cause and there are others. A county meeting of those opposed to the present law should be held to choose and provide for the expenses of a representative from St Lawrence county to look out for our interests when this matter comes up at Albany.

Take up this responsibility, gentlemen, and we farmers will support you.

JAMES D. MOORE
Ogdensburg, N. Y., R. D. 1.

—Canton Plain Dealer, December 18, 1917

What a Supervisor Says

"About half of the taxpayers in my town are for the law and the other half are against it. That is because about half of them have had their taxes raised by it and the other half have had theirs lowered. That is all the

argument most of us over our way need. My taxes have been lowered a little and I need hardly state that I am in favor of the law as it stands."

Another supervisor from the southern part of the county said, "I am in favor of it, but think the town boards should make some sort of arrangements whereby urgent repairs could be made without the delay of sending to the town superintendents. If the chimney falls off or a window gets broken there should be somebody in the district with authority to go ahead and fix it up and send in a bill. I don't see any reason why the teachers could not be empowered to act in such emergencies. That is the worst complaint we hear outside the question of taxes."

One supervisor who hails from a section where real estate values are rather low explained one of the purposes of the law that he thought was all right, "Take my district for instance. We had under the old system to pay about as much to support our school as other districts with twice the assessed valuation that we have, and we did not have near so much to pay with. The new law distributes the tax over the whole town and we pay our share, according to our assessment and still have just as good a school."

"Why can't you throw your district into one adjoining and carry your children to school? There would only be one school to support and you could afford to hire a better teacher.

"The average farmer hasn't the time to go to school twice a day. And even if we hired someone to do it, there would be lots of days in the Winter when the roads were blocked and the children could not get to school. Besides it would kill a good many communities. People with children will not move into a locality where there is not a school handy. I think the law is all right if the town superintendents will use common sense in handling it. There is a good deal of kicking about it but as near as I can find out it is the ones who have the most valuable real estate and find that there has been a few cents added to their taxes who are doing the kicking."—*Auburn Citizen, December 19, 1917*

The New Township School Law

Just preceding the election in November, the dissatisfaction of certain taxpayers with the new township school law was used as a means of forwarding selfish political ends, but fortunately the effort was unsuccessful. The Republican candidate for the Assembly, Mr George M. Tyler, promptly checkmated the attempt, promising that if elected he would use his best endeavor to secure the correction of any unjust provision in the new statute, and the voters took him at his word. The dissatisfaction alluded to, however was not allayed and recently has found expression in resolutions adopted by some of the local granges demanding the repeal of the law.

The *Times,* with the aim of sifting the matter to the bottom and securing information that might be useful in an attempt to repeal or amend the law, has asked a number of representative citizens in different parts of the county to state, either over their own signatures or otherwise, the facts in regard to the operation of the law and their opinion as to its advantages and disadvantages. Below are printed a number of replies to this request, which show that there is a great difference of opinion in regard to the wisdom of the law and not a little misapprehension as to its provisions and prac-

tical working. In the next issue of the *Times* we plan to review these and other criticisms and to report the result of inquiries made of those who have given the matter careful attention and study.

No Improvement Over the Old Law

Springwater, N. Y., Dec. 10

Mr C. F. Milliken, Canandaigua, N. Y.

DEAR SIR:— In reply to your letter of the 7th inst., I would say so far as the new town school law affects Canadice that there is no improvement over the old law in any respect and it has these disadvantages:

First. An expensive physical director must be hired to teach physical culture. This is given once in two weeks, and the teacher makes the rounds of all the schools in one day, staying hardly fifteen minutes in a school. This work is not needed or wanted in our rural schools where often children are walking two and more miles to school.

Second. The secretary and treasurer of the school board are salaried officers, thereby creating added expense.

Taxes in some districts are more than doubled and the schools are not being looked after as well as under the old system. It would be a change for the better to go back to the trustee system and let each district take care of its own school.

Very truly yours

C. A. GIBBS

The Last Straw

Editor Times: The town school law, about which there is so much discussion, is the proverbial "last straw" to break the back of the rural taxpayer. The immediate cause of trouble is the equalization of taxes in the several districts of the town. Of course the districts with a large assessed valuation are the most aggrieved by the raising of their tax rate, there being one tax rate for all the districts of the town. But to my mind this is not the worst feature of the law. The centralization of authority by the Education Department in regard to rural schools has by successive steps reached a point under the new law that is practically intolerable. Under this law the taxpayers and voters of the district have nothing to say as to the management of the school, the hiring of the teacher, or the upkeep of the building. The centralization of authority makes it easier to consolidate the districts which in many cases works great hardship to the children of tender years who are compelled to wait at corners and by the roadside for conveyances which carry them to and from school. In fact this law is a bold stroke against Democracy — for which this nation is spending billions of dollars and will sacrifice thousands of lives to perpetuate.

RALPH M. SIMMONS

New Law Sustained is Just in the Main

Farmington, N. Y., Dec. 9

Mr C. F. Milliken, Editor Times:

MY DEAR SIR:— I am sending at your request a brief statement expressing my knowledge and views with reference to the new township school law as it affects the taxpayers of this town.

The reason for the taxes being higher, and in some cases double those of last year in some districts, is largely due to the distribution of the corporation property, such as railroad, franchises etc., throughout the town under the new law, which heretofore has been apportioned to the school districts through which they passed, thereby reducing the taxes in those districts to a minimum. It is mainly the taxpayers of these districts that are making a noise.

I believe this change is just and a great improvement over the old system, as it now makes a uniform rate throughout the town and it relieves to some extent those districts that were bearing the greater burden of taxation in support of the free schools of the town. Then again those in a town who are located in a joint district where the schoolhouse is in an adjoining town and in which there is a high school, their taxes have also increased under the new law, by reason that they have to pay toward the maintenance of the high school. But in that case they have free patronage of the school and in cases where there are pupils to be sent the tuitions saved will offset the additional taxes.

There are two items of expense, however, that affects the taxpayers in general that might be considered unnecessary and unjust: First, the appointment or election of a school board at a salary; second, the payment of tuitions by the town of non-resident pupils to the several high schools. I believe this last item is unjust and that the expense should be borne by the state or individual, as it would create a burden upon towns. The school taxes or expenses are a trifle higher in this town this year, and they are bound to increase with the times.

E. J. GARDNER

Thinks the Law Has Come to Stay

Mr Milliken, Dear Sir: The "township school law" is receiving a great deal of criticism from the taxpayers of the rural districts and justly so in some of its provisions. The salary of the clerk is one of the chief items of expense, but I will say for the work he has to do he is not overpaid. He has to look after all the schools of the town, the same as the trustees under the old law were supposed to do with the schools in their respective districts.

Another bill of expense that we have made provision for in our town is the expense of sanitary closets and their installation which is not a provision of the new law, but an order of the State Board of Education. I think any sober-minded person who knows anything about the condition of most of the outdoor closets of the rural schools will agree with me when I say it is money well expended.

I think the taxpayers do not take into consideration we are working under war conditions. It is true the taxes in some instances have been increased to an alarming extent, especially in districts where they come under the unit system, and have to help pay the bonded indebtedness of a high school building recently built in the unit to which they have been assigned. I have in mind the Shortsville unit, which takes in a small part of the town. Last year their rate was about $3 per M., this year about $11 per M. I think that is one part of the law that should be changed and many other parts of the law should be changed which I will not mention at this time.

I notice those who are criticizing the law the most are those who, perhaps, never went to an annual school meeting. I know of one instance when there were only three at such meeting. No business could be transacted. Such indifference, in my opinion, is one thing that brought about the enactment of this law. The township school law, I think, has come to stay, but not in its present form.

Dec. 14, 1917 XX

—*Ontario County Times, December 19, 1917*

Township School Bill Makes Heavy Taxes

To the Editor of The Morning Post:

I noticed in your paper of December 17th an article from Mr August Anderson in regard to the township school law, wherein he states that the supervisors must have heard some disgruntled farmer complain of a few dollars higher tax. Now, I for one do not complain of the tax, if it would in any way improve the chance for my children to get a better education, but it does not in my present location.

It seems to me when a man lives in a high school district and enjoys that privilege without having to transport his children, that man would be willing to pay a higher tax than the man who has to send them away from home to secure an education.

I live six miles from the nearest high school. If my children attend that school it will be no small expense for me either to hire their board or transport them back and forth. I don't blame Mr Anderson for taking the stand he does as it has reduced his tax and he can get his children educated at the expense of his fellow men, but I shall have to take the stand with the disgruntled farmers, of whom there are many.

ERNEST J. HANSON

Ashville, Dec. 18, 1917

—*Jamestown Post, December 20, 1917*

Brooklyn Pays for Up-State Schools

To the Editor of The Standard Union:

I trust that your Sunday editorial upon "The Children of the State," will attract the attention it deserves and inform some of our newspapers, leaders of public opinion. I see only one statement to which we can take exception, and that is only by reading the editorial literally instead of, as I believe it was written, more or less figuratively. The statement that "One-room schoolhouses with less than a dozen children are no more," unfortunately, is not literally correct. Within an hour and a half's ride of Buffalo many one-room schoolhouses are still trying to do work, and the same is true all over the rural part of the State.

We shall see a struggle in the Legislature in behalf of money to get the township school law repealed, that these poor, inefficient, out-of-date one-room schoolhouses may be maintained at the expense of the State rather than at the expense of the taxpayers of the district. In such districts the teacher is paid as little as possible, that, as near as possible, the State may contribute enough to support the school and the taxpayer be

called upon only for the deficiency; in other words, taxes are levied in Greater New York to support just such inefficient schools. Doubtless the township law has defects, and amendments to remove or better the law should be met with reason and sympathy, but attempts to repeal it with opposition as unyielding as flint.

X. Y. Z.

—*Brooklyn Union, December 21, 1917*

There is considerable opposition in the rural districts of Niagara county to the new school township law. In the town of Wilson a large meeting has been held to advocate its repeal. A petition was signed and will be presented to Senator Thompson and Assemblyman Franchot urging them to do what they can for the repeal of the law in the State Legislature which meets shortly after the beginning of the new year. It is understood that one of the taxpayers present at the meeting will refuse to pay his school taxes so as to have a test case for the courts to pass upon and the decision of which might test the validity of the township law. The rural districts have heavy school taxes and this seems to be the general subject of conversation.—*Niagara Falls Journal, December 21, 1917*

Give it a Fair Trial

In some sections of the State there is considerable agitation for the repeal of the township school law passed by the last Legislature. It is conducted mostly by those who have had their taxes increased by it, and in a few instances they have persuaded boards of supervisors to take formal action asking for the repeal or radical amendment of the law.

Doubtless the law should be amended in some particulars, and doubtless, too, it will be as the necessity for change is made certain. Nobody supposes it is perfect. But it would take a very wise individual indeed to tell in just what particulars it should be changed with only two or three months' trial.

As to the matter of higher taxes, there never was any claim that the new system would lower the cost of education, except in some cases where, owing to the poverty of the district in taxable property, the tax rate was abnormally high. As a matter of fact, the rate has been lowered in a number of such districts, but of course they are not the ones that are making a noise about the change. There has been a considerable increase in some few districts where school tax was ridiculously low, and where the children were being educated largely at the expense of residents of other districts.

The first year of the new law's operation has seen quite a number of expenses that will not be repeated, while there has not as yet been opportunity to put into effect any economies. For example, a school bus has been purchased by the town of Cuba to provide for the transportation of pupils of a contract district in a manner that will be more comfortable and healthful than in the past. That cost several hundred dollars, but it ought to last many years.

Taxes would certainly have been higher this year even if there had been no change, if the old district system had remained in force. The State had insisted that this year there must be physical training instruction in the country as well as in the village schools, and that requires an additional instructor. Fuel and everything else is higher.

The first and greatest consideration is the improvement of the schools. If that is accomplished, we do not believe there are half a dozen readers of the *Patriot* who will begrudge a little higher school tax. The township system has brought about such a result in other states. It has in no case failed to do so. Let us give it a fair trial in New York. A fair trial will require at least two or three years. Better still, five years or longer. If it does not by that time bring about the results hoped for, it will then be time enough to go back to the old district system, which practically every other state of the union has abolished long ago.— *Cuba Patriot, December 21, 1917*

Township School Law is Discussed

"The township educational law as it operates in New York causes an increase of between 200 and 300 per cent in the taxes of the farmer. It decreases the taxes of the villages, and increases those of the real farmer, giving him in return the privilege of sending his children to the village school, which however he can not exercise on account of climatic and topographical conditions. It ought to be repealed and every effort of the farmer be bent towards that direction."

The above in brief is the opinion expressed at a meeting of the taxpayers of the county held in the common council chambers this afternoon. There were about 40 in attendance, mostly representatives of the rural districts. W. Barlow Dunlap addressed the meeting as spokesman for the committee recently appointed to investigate conditions. DeWitt Boyd Devendorf and Frank Hotaling were the other members of the committee.

Judge Dunlap said that the opposition all over the State is growing, and that hundreds of letters are being received daily by the *Rural New Yorker*, a farmer's paper, against the law. He stated, that although the Department of Education has said that it is for the benefit of the small school and that taxes would not be increased, there have been no benefits, and that the actual investigations show that there is not a single case where the tax of the real farmer out in the districts, has not been increased, and that only the tax of the villages and those of the farmer adjoining the village or city have been increased. He urged all present to write, without delay, to Senator James W. Yelverton, Elon R. Brown, leader of the Senate, and E. Corning Davis, telling them what is thought of the law, how it operates, and asking them what they will do if a bill to repeal it is introduced.

Physical culture in the rural schools was ridiculed and characterized as "utter nonsense," introduced at considerable expense, and it was stated that the pupils of the country schools, up to the eighth grade, are as good or even better than those of the city village schools, the advantages of which are supposed to be given them in return for all this increased cost.— *Amsterdam Recorder, December 22, 1917*

Obect to School Law

Eden, Dec. 16.—At a special meeting of the taxpayers of school district no. 8 of the town of Eden, it was decided to protest against the Finegan school law as un-American and not in keeping with true democracy. Petitions were circulated among the nine districts in the town and were signed by about 400 protesting taxpayers.

The rural districts object to paying the high school tax of the town, whereby their taxes have been increased more than 300 per cent. Objection is made to the appointing of physical instructors for farmers' children in district schools. Whoever heard of a farmer's children needing physical instruction, was asked.

Another objection to the law is the installation of chemical lavatories in district schools at an expense of $200 or $300 per school, an innovation which so far has not proven hygienically satisfactory.

Other neighboring townships are showing a keen interest and a wish to join in the fight to have this law repealed and the old system again adopted. This means strong pressure will be brought to bear on the legislative officials at Albany.—*Buffalo Express, December 17, 1917*

School Taxes Are More Than Doubled

Dundee, Nov. 28.—Harry W. Carpenter of Glenora, collector for the town of Starkey, who is also collector of the school taxes for the town under the new school township law, which went into effect this year, has just completed the collection of the school taxes this week. Mr Carpenter states that the farmers throughout the town are highly indignant at the passage of the new school law and in practically all of the cases throughout the township of Starkey the taxes of the farmers have been more than doubled. One farmer, whose taxes last year were $17, paid $46 this year. Another farmer who paid $24 last year was obliged to pay $52 this year. This comes somewhat as a result of the surrounding country being obliged to help pay for the maintenance of the Dundee schools. Most people thought that the operation of the new law would be to lower the taxes in the village from what they had been under the old system, but it is found that the rate in the village this year is somewhat higher than it was last year. Some of the extra taxes come as a result of extra expenses under the new law, such as salary of the clerk of the board of education, and new apparatus in some of the schools, etc. It is said that a determined effort will be made at the coming session of the State Legislature to overthrow this law as it is generally unsatisfactory, both to the people in the rural districts and in the village.—*Elmira Star-Gazette, November 28, 1917*

Patrons' League Organizes for School Bill Fight

Albion, Jan. 24.—The Orleans County Patrons' League was organized here today by nearly 100 prominent residents of the rural communities who are opposed to the new town rural school law which is proving so unsatisfactory and expensive to all communities. Justice of the Peace Charles H. Porter of Albion presided at the meeting and W. Reed Curtis, a prominent Carlton farmer and former nominee for assemblyman, was secretary.

Prominent among the features of the present school law that are considered objectionable and which it is desired to have abolished, because they are unnecessary features that have created jobs for a few, jobs which could be eliminated and the work done by the district teachers and several thousand dollars saved yearly to the county, are the three physical trainers in Orleans county rural schools whose salary is $1200 each and expenses; and the three

district superintendents of rural schools who now are said to cost the county about $5400 yearly with salaries of $1200 each and expenses.

In their stead the ruralites would go back to the old system of one school commissioner who could be employed at not to exceed $1500 annually; urging the abolishment of the town boards of education and going back to the former method of district school trustees and the office of town school board clerks, now said to cost from $300 to $500 in each town of Orleans county.

Various other objectionable features were discussed which will be taken up by those who are solidly united in the fight to secure the best results and keep down taxation.

Among the speakers were Frank Mason and G. E. Snyder of Gaines; Le Vant Parker, Charles Porter, Carl Parker and others, of Albion; Mr Watson of Barre, W. Reed Curtis of Carlton and others.

Petitions were circulated in each district, requesting the repeal of the present town school law, together with the incorporation in the law created to replace it, of methods of handling the school problem more economically. In the sixteenth district of Carlton the petition is said to contain the name of every legal voter in the district and in the sixth district of Carlton, where the petition was circulated yesterday afternoon, everyone of the 124 voters seen signed.

In each of the school districts an organization will be formed with a president, secretary and treasurer. On February 2 the voters of each district will elect delegates to represent their respective district at a county convention to be held at the court house, Albion, on Saturday, February 9. About 200 delegates will be present at that time to discuss the matter of securing legislative action to repeal the present law and recommend to Assemblyman Dr Frank H. Lattin and Senator Geo. F. Thompson changes that would prove more satisfactory to those who have children to educate and those who foot the bills.—*Buffalo Courier, January 25, 1918*

New Town Board School Law a Success

The rate of taxation fixed by the town board of education for the schools of this town outside the union school districts of Huntington and Northport, is 42 cents per $100, which is three cents less than the average of the several school districts in the same territory last year. This in spite of the fact that numerous repairs have had to be made on school buildings and the standards of instruction have been raised.

The town board of education have issued an annual report which is full of interest and shows a highly intelligent grasp of the needs of the schools and opportunities for their development which was not to be expected of the various district boards under the old law as they were men often of little experience in educational matters.

Under the management of the present board children in the remotest district of the town will get as good an education as those living in the larger villages. These children will have an opportunity to acquire not only a first-class grammar school education, in most cases in their own schools, such as is prescribed by the Department of Education of the State of New York, but they will also be privileged to take an academic course in the high

schools of the Huntington and Northport union districts. They can get in either the benefit of a college preparatory course and in the high school of this district a commercial and manual training course with the use of the fine athletic equipment.

In some cases the smaller districts may be united and the children farthest away from the school building taken to the school by means of a publicly hired conveyance.

The charge that the low rate is maintained only by increasing the rate in some of the districts in order to help others is not a valid argument against the system. The increase is not very great in any district and there is no just reason why the charges for the maintenance of schools should not be as generally distributed as the cost of highways and bridges and other administrative expenses of the township. Those persons in the territory who are paying the largest taxes we are informed are raising little or no objection.

It is the intention of the board to supply the children with the best up-to-date textbooks free of charge. Musical training has been introduced, which is pleasing to both children and parents.

The conferences of all the teachers of the several districts have led to many valuable interchanges of ideas and improved the efficiency of the schools.

Teachers get necessary supplies more promptly, sanitary conditions are improved. The truancy law is being enforced as never before. A few modifications could be made in the law which would somewhat improve it, but from what we can learn the residents generally of districts affected are greatly pleased with its workings and hope that the new system has come to stay. It is one of the most advanced steps for the benefit of the rural school that has ever been taken by the Legislature and the State Department of Education.— *Long-Islander, December 21, 1917*

Town School Board Report

The time for collection of school taxes and the assembling of the State Legislature doubtless will direct attention to the operation of the new law which has been in force since August 1, having to do with the schools in our township other than those in the villages of Huntington and Northport.

At first, there seemed to be some dissatisfaction with the law, largely no doubt, because of the change in the existing order of things, but in its operation the advantages have proven so manifest that hostility has been disarmed and, speaking generally, the sentiment has seemed to be favorable in our township. The new law certainly has in it large possibilities of advantage in any town which will carefully study it and put it into operation.

Town School Law still under Fire

Protests of all kinds and from all quarters, except from the beneficiaries, are pouring in against the township school bill. The absurdity of scrapping a whole system because here and there a school was found that was in a dilapidated condition, is beginning to become apparent, and farmers all over are asking what the district superintendent received his pay for, but

to attend to just such matters. The increased cost of all the proposed new schemes do not appeal to many of those who are being called upon at this time as never before to pay out hard-earned money for all kinds of necessary efforts to help the suffering of this and other nations. And when on reflection it is brought home to the hard-working farmer that the best inducement offered by the advocates of this measure is, that his son shall have as good an education as the business man's son, it does not look good to him. He reasons that if the net result of the higher education is to produce a class of people who despise honest labor, and look with contempt on the people who uncomplainingly keep working to secure food for all, and whose highest ambition is to ride on the backs of others, then there is something wrong with the system and we had better give it a thorough overhauling before spending millions upon millions more of the people's money in salaries to be paid to teachers, whose interest it is to teach the children the exact opposite of what is needed more now than at any previous time, namely, the problem of getting a living.

Farmers should get together at once on this matter and secure the repeal of this bill.—*Kingston Leader, December 21, 1917*

But we do know that there has now been established a board of five to look after the schools, none to receive pay, but that they elect a clerk who will receive from $200 to $300, according to time and conditions. This in itself, with the amount drawn of state money, will run one school district of the thirty-two.

Under the old system a trustee could receive nothing, and he did a great deal of work for the schools. Now one man living far away has seven to ten districts to look after. You can not blame him for not wanting to take time to run and see to same from his work and no pay. Result, small things are overlooked. We have a physical director under another school law. What portion of her pay will come from each district we do not know. We have a school superintendent who seems to be versed in all kinds of fads and fancies along with the physical instructor, even telling us how our children should be dressed. The children's minds are now taken from their subjects, teachers' meetings are numerous, schools are closed at any trivial whim of our superintendents; in fact, we seem to have no voice whatever today in regard to our schools. Could not all this expense have been spared us until at least after the war is over and conditions are again normal?

The State is being covered by cards asking the farmer to save, if only a loaf a week, and yet at one blow the new school fads wipe out enough to purchase thousands of loaves. The teachers' salaries are not raised enough to cover any appreciable difference.

We are advised our children will be carried to school by teams hired for same. One team might gather the pupils of a certain district and draw them five or ten miles. Can you hire such a man and team for less than $4 or $5 per day? Twenty-five dollars per week and thirty-six weeks. Please figure and see if it will not cover the running expenses of one or even two of our present school districts, were formerly economy was the watchword at school meetings.

We will admit there are sections of the State where this plan might work to advantage, but in this north country, with the present cross roads in

deplorable condition in spring and fall, with snow banks many feet deep in winter and roads not passable, it would not.

Larger schools mean less personal attention to each student.

Devise some plan whereby you can keep the boys and girls on the farms and have all the farms occupied and you will then have plenty of students and few school districts will have to be closed. Tend more toward the home and farm life, less toward foreign languages and you will help the farmer, help the Nation and help win the war.

Thus we, as a school district, state the following:

First. We are opposed to increased taxation without value received.

Second. We are opposed to the consolidation of our schools.

Third. We are opposed to the present method of a board of five trustees and their employees to look after our schools.

Fourth. We are opposed to the operation of the new law until same has been voted on by all the people to know whether they want it or not.

Fifth. We do not believe it necessary for the State to compel us to hire a physical instructor. Our present teachers can cover all work needed by a child from the farm who has more outdoor air and exercise than any city child.

Sixth. That we are not in accord with the ideas of our school superintendent as to the method of running our schools.

Seventh. That we positively are not opposed to education, but are in favor of the same to the limit of our resources, but that we desire same to be such that it will cover the needs of the country and be elastic enough to fit the conditions of the children found in the community and assist them to become scientific farmers and farmers' wives instead of city clerks, teachers and street car conductors.

Eighth. That it is our desire to have all farming school districts call meetings and start a movement that will call a halt by pressure being placed on our representatives until the law is changed back or left for the people to decide what change they desire.

H. B. Bailey
Elmer Blount
Arthur Grant

Potsdam, December 17

—*The Syracuse Post-Standard, December 22, 1917*

The farmers do not approve of the school township law because of various things, chiefly because putting its provisions into effect costs money. Under ordinary conditions I should give my personal opinion that it was about time more money be spent upon the rural schools, under the compulsion of law if necessary, but as things are at present it would seem the farmers are justified in asking the modification of the law until things assume the normal again. So far as the increased cost of erecting better outbuildings and purchasing equipment for the schoolroom is concerned, I am for the law. The argument that the ultimate aim of the law is to consolidate the rural schools, and that this expense will have been futile, will not stand analysis. Broadly speaking, nothing that ever was, but reached the end of its usefulness, and was replaced by something else. System succeeds system, régime replaces régime. The last of one order gives birth to the beginning of another. No one ever discovered anything all at once. The man who discovered spectacles may have been as smart as the man who invented the telescope, but the telescope was too big for him to see, although it grew out of his idea. The men who developed certain educational systems were, in their day, as brilliant

as those of the present, but their day is done. They themselves would be the first now, if they could be reincarnated for a time, to endorse the ideas of now, and they might point with pride to the fact that it was because they were, that these things are. Was the cost of the stairway in vain because it has been succeeded by the elevator?

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Considered closer, this "cost in vain" argument seems even less reasonable. There are many children in school now who will be out by the time the consolidated system is in effect. They are entitled to the best that they can get, and the experts in the Department at Albany have said that the best that can be given under present conditions is to be had under the township law. If we are to lose as many men in the present war as there seems reason to believe we will, there is every need that the ones who are to replace them step into the field of endeavor as well equipped as possible. If the place to equip them is not the schools, why are the schools? There was never a time in the history of America when the need was greater to bend every effort to so instruct boys and girls, as to send them out of school with the ability to "produce the goods," materially and mentally. We are going to need them in the field of labor and in the field of thought. America has just made the most radical departure from her traditions in her existence, and by the outlook she will be short her normal man power before two years. If that isn't a reason for maintaining the best schools possible, there is no such thing as reason. But of course, if Obadiah Jones and Zeke Zimmerman do not approve the pedagogical methods, and if it is going to cost them $10 a year more, why do away with what the best minds in our educational system have devised as the best to suit the needs. Of course, as I said in the beginning, I do not blame them for kicking on the cost, but on the whole I should say that a repeal of the law in toto would be a retrogressive movement.

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If there is any one phase that should be retained, it is that providing for physical culture in the rural schools. The working strength and the longevity of the farmer are proverbial, but I think that the man from Mars would prefer the clean cut, glossy, rubber muscled, high school athletic to the bowed, muscle bound, gnarled farm boy. The psychology of play, of games, erect carriage, proper breathing, the development of co-ordination of mind and muscle, of eye and movement, are things that have been deeply studied, and the findings thereon have been properly considered by Albany before installing the present physical culture system in the rural schools. I venture to say that the men in the educational building know more about these things than the average farmer. Some of them came from the farm themselves. They are smart men, too. That is why they came. But — "It's all darn nonsense. 'Taint the way I was fetched up, and see whar I be naow."— *Amsterdam Evening Recorder, December 22, 1917*

Proposed Repeal of the Township School Law

The *Reporter* has frequently criticised the State Department of Education for blind disregard of the wishes of local boards of education and the autocratic insistence that when it comes to the schools the Department has

all the say and the people no voice. So in discussing the proposed repeal of the township school law it can not be accused of partiality to the Department in Albany.

The township school law was indorsed by the New York State Agricultural Society, the State Grange, and other bodies. Every state in New England has adopted the township system. Every state bordering upon New York State has discarded the old district system and adopted the township plan. The law went into effect last May. There has not been time for a fair trial of its merits, and yet it is proposed to repeal the law before it has been tried out. The demand for a repeal has come from those who find their school taxes raised. Taxes on the more prosperous sections of a town are higher than under the old law and less in the less prosperous sections. In a way the law operates like the income tax law in that those that have must pay more than those who have not. If Walton had decided on school matters on a basis of tax saving she would never have had a school approaching the present institution. When the union free school was voted in 1868 the opposition was bitter because it would tax those without children and increase the tax rate.

No one who has the welfare of the county at heart should allow the matter of taxes to influence if the new system is an improvement on the old.

Because in the past the district school has filled an important place in education is no reason to assume that it does so now. The old carry-all has given place to the automobile, and the scythe to the mowing machine. Both were necessary things in their day, but their day has passed. The district school system was devised a century ago to meet conditions as they then existed. Forty years ago the apex was reached. There was then in the rural districts one hundred thousand more children than there are today. Right around Walton there are schools with one to a dozen pupils that formerly had from twenty-five to forty. While village schools have kept pace with the demands the old district school is in many respects where it was forty years ago, but lacking the enthusiasm of numbers.

Recent statistics show that there are fifteen schools in the State now in each of which there is just one pupil. There are 86 in which there are 2; 116 with 3 pupils; 258 with 4 pupils; 357 in which there are but 5 pupils; 600 in which there are less than 7, and 3800 in which there are less than 10 children in attendance.

Now, it doesn't need any argument to prove that a school with from two to ten pupils is hardly a school in any proper sense. It is for the elimination of these schools by consolidation, the merging of the resources of scattering districts, so that one good school will take the place of several poor ones, that the township law was passed. Doubtless there are drawbacks, but the same energy displayed in improving the law as now seems back of the demand for its repeal would correct these deficiencies and bring the country school somewhere near the standard of the village or city school.

The belief is general that the farmers want the law repealed. Unquestionably many are influenced by the opposition of the *Rural New Yorker* to the law. But it is also true that very few have given the measure careful consideration, especially those who are the most benefited. The district school performed a great service but anyone who goes over Delaware county, sees

the run-down buildings and compares the opportunities offered with those of larger communities must be convinced that the old-time district should give place to something better.—*Amsterdam Evening Recorder, December 22, 1917*

Township School Law

The *Jefferson County Journal* in a recent issue discussed the Machold law. The article shows so much study and candidness that it is reproduced here as follows:

"Our local union free school district having more than 1500 population does not come under the new township school law, hence we have no particular prejudice in the matter. But what concerns many of our readers interests the *Journal,* and numerous criticisms of the law appearing in some of our daily papers have led us to consider the matter somewhat.

"The principal objections raised against the law seem to be: 1.—That rural school tax rates are higher. 2.—That the bonded indebtedness of a union free school district should not be assumed by the township or unit of which it is a part. 3.—That local control is lost over the community school. 4.—That it is difficult to administer the law so as to properly care for each and every school.

"The question seems to us a little different in a town or unit having no academic school from what it is in a town or unit having one or more of such schools to support. Where the schools of a township or unit are all of the same grade, all elementary, why isn't a uniform school tax rate just as fair and equitable as a uniform tax rate for roads and bridges, the support of the indigent poor, and other usual town expenses? There were some gross inequities in school tax rates under the old district system, due largely to the great difference in the amount of taxable property in the different districts; wealthy rural districts generally had a moderate or low tax rate, and most of these are now paying a substantial increase under the new law. We have in mind two schools in the same township, each employing one teacher, where, without any considerable amount of unusual outlay last year in either district, the tax rate in the wealthy district was only ten cents per $1000 of assessed valuation, while in the weak district the tax rate was 32 times that, or $3.20 per $100 valuation. This year both districts are paying the same rate, much to the relief of the weaker one, but very likely the taxpayers in the wealthy district are not all enthusing over the new law.

"We find, too, that under the district system a number of rural districts contracted and some of them paid all their school expenses out of the 'public money" received from the State and did not raise a cent of local school tax. Naturally, some of the taxpayers in these hitherto fortunate districts do not like the new law which compels them to pay the same school tax rates as other taxpayers in the same town or unit; probably we should favor the old law were we in their places—it is so natural to want the 'long end of the evener.'

"The equitable distribution of the bonded indebtedness in some of the union free school districts is a puzzling problem, especially when the academic school is so situated as to be conveniently accessible to only a part of the rural children living in the township or unit. It seems pretty

well settled in the minds of intelligent, thinking people that such are the demands of the modern business and professional world today that a high school education is relatively no better preparation for one's life work than was a good common school education 50 years ago. There was strenuous objection by many taxpayers 50 years ago when our common schools were first made free and were required to be supported by public taxation; and many rural taxpayers object now to being taxed to support the village high schools. Yet the rural children seem to need the high school education, and it is not just clear why the village districts should furnish the buildings and equipment and hire the teachers, the State pay the tuition of the rural children, and rural patrons bear none of the burden of maintaining these academic schools. It is, however, much to be regretted that the township system was not adopted 25 years ago, before the great majority of our academic schools were established; then many of them would have been located where they would better accommodate the rural children of the township or unit. Just how much of this outstanding bonded indebtedness in the union free school districts should now be assumed by the other districts in the township or unit is a queston worthy of careful study."— *Canton Plain Dealer, December 25, 1917*

Farmer's Wife Criticises Township School Law

To the Editor of The Morning Post:

I see Mr Anderson has already had some answers to his letter printed a few days ago; but I would like to add one more to the number and ask him just how the township system is supposed to raise the standard of our present school system?

How can a town board composed of a few men who get no pay for their work and the majority of whom usually live in the principal village, be supposed to look after the interests of all the rural schools in their town as efficiently as one trustee, usually having children, can do in his own district?

I fail to see how "some of the people have had their children educated for nothing" simply because the State has formerly paid their tuition in high school. Where did the State get its money? Didn't as much of it come from taxes paid by the farmers as anywhere?

At present my daughter is attending high school less than two miles from home, but in another town, she being able to board at home. Her tuition is paid indirectly from my taxes and those of my neighbors.

Our own town has no high school but there is talk of putting one in next year in which case I shall be obliged to help pay for a high school situated seven miles from my home where I can send my children without tuition, but they will not be able to board at home. The expense of hiring their board and the inconvenience of being away from home would be much greater than to still keep them in the nearest high school and pay their tuition myself. Where is the justice or advantage in that?

If we have supervisors who realize that the "disgruntled farmers" are of enough value to the community to have their interests looked after equally with those who expect to live on six or eight hours work a day, and then give the farmers' children whatever school advantages they see fit, and tell the farmer what he must pay for it, let them be praised for so doing. I am sure the farmers appreciate it.

And let me say to Mr Anderson that our rural communities are not composed of such ignorant people that they would complain of higher taxes could they see where they were getting anything in return. But when we realize that we have paid three times as large a tax this year as last (that is about what ours was) and then have no voice in managing our schools, we fail to see the advantage and if anyone can point it out to me I would be glad to have them do so.

A DISGRUNTLED FARMER'S WIFE

Poland, Dec. 24, 1917

—Jamestown Post, December 26, 1917

Township Trustees Disgusted

To the Editor of The Post-Standard:

The sentiment against the Machold school law in the northern part of Cayuga county was plainly evidenced some days ago when a petition was circulated calling for a repeal of the law, signed by at least nine-tenths of the taxpayers and parents to whom it was presented.

The writer, a farmer, taxpayer and a parent, has taught school a number of terms, and at the present time also holds the very undesirable office of one of the township board of education or township trustees. Under the new law this present year the school tax in this town was nearly double that in former years, and in some districts, as also in other towns in this section, more than doubled, and there does not appear to be any prospect of a let-up for future years. If we were getting results commensurate with the increased outlay it would be some consolation, but we are not. Our schools are worse off than in the past. I believe that throughout the State three-fourths of the township boards are practically "going it blind," without adequate instructions from "the powers that be" at Albany. Schools are out of supplies, and it seems almost impossible to keep all the schools in town properly equipped. When one trustee has to look after three or four districts instead of one it is somewhat difficult to keep matters on "an even keel," especially as most of us have our own business to look after, and all we do for the schools has to be time donated.

Some of the friends of this law (college professors, school superintendents, school faculties and taxpayers in villages and a few others) ask us to wait and give this new departure a trial. If any of these gentlemen purchased a horse that proved to be a kicker or balky or invested in an automobile that would not go, would they advocate keeping same for four or five years in order to give it a fair trial? Judging from the opinions expressed by most people, this law has been "weighed in the balance" and found sadly wanting, and is about the best developed specimen of a "dismal failure" that we have met in many a day.

There may be some sections where this law would work out all right, but I, for one, do not believe that the proper time has yet arrived for any such sweeping change as has been forced upon us by this high pressure, self-styled progressive State Educational Department.

DISGUSTED TOWNSHIP TRUSTEE

Sterling Station, December 23

—Syracuse Post-Standard, December 27, 1917

Town School Law's Repeal

Albany, Dec. 27 — Repeal of the Machold township school law, which, it is declared, has evoked more protests than any law ever passed by a New York State Legislature, or a radical modification of it so that it will meet the wishes of the rural communities is one of the things that the new Legislature is expected to accomplish early in the coming season.

This measure came from the State Department of Education and bore the indorsement of the State Grange. Its object seemed entirely worthy to the legislators and Governor Whitman because it was designed to consolidate the rural school districts into one township school and give the farmer's boy the same educational opportunity for instance that the son of the immigrant landing in New York would have.

But the measure in theory and its practical operation under the law which Governor Whitman signed are apparently so at variance and complaints from all over the State are so numerous that it is regarded as practically certain the law will either be radically amended or wiped off the books altogether.

The taxing provision of the bill has not proven satisfactory and people in the rural communities have registered protests with their representatives and with the departments here. Under the operation of the law taxes in some instances, it is said, were increased to ten times the amount that was paid under the previously existing order of things.

In some localities the cost of transporting children to the one central or nearly central township school has been more than the cost of maintaining the school in their home district that was abandoned when the new law went into effect.

Under the present law in order to get children to school on time it is necessary, in some cases, to get them away from their homes almost before daylight and they are not brought back until after dark. Their mothers do not know how their offsprings are fed and the mothers are mostly voters now, so that their numerous protests on this score will be in all probability a powerful influence in the Legislature in repealing the law or so amending it that it will achieve the object sought without offending the people whom it was designed to benefit.

The statement that the law was designed to give the child in the rural community the same opportunity as the child in the city in the matter of education brought hundreds to its support. But the working of the law has alienated most of this support and the demands for its repeal or radical modification are so insistent and unanimous that early action to this end is forecast.— *Lockport Union Sun and Journal, December 27, 1917*

Machold Law Has Its Defenders

To the Editor of The Post-Standard:

From the letters in the *Post-Standard* regarding the Machold school law, it might appear that most people were dissatisfied with the law. The great objection seems to be against higher taxes. Now all towns that have had an increase in their tax rate have been making improvements, paying up old debts, or they have an inefficient town board: for the same schools con-

ducted in the same way can be run with less money under the new system than under the old.

I have been health officer for a number of years, and I know that the sanitary conditions of the rural schools are in a deplorable condition and it is next to impossible to get the ordinary trustee to clean up, fix up and keep the toilets in a sanitary condition. But few schools have had the medical inspection of the pupils until toward the close of the term and many do not comply with the law at all. The same waterpail and dipper can be found yet.

By means of the Regents examinations and the physical examinations it has been shown that the city children are surpassing their country cousins and this can only be explained by the inferior conditions of the country schools.

The country child has as good a right to a modern mental and physical development as the city child as long as the State is paying over one-half of the expense.

In lieu of these inferior conditions the State Board of Health and the State Board of Education have decreed that all schools must be provided with sanitary closets before November 1918, and that every pupil must have a physical examination and all school houses must be properly equipped. This will cost money and the taxes will be higher no matter under what system. But it is certain that these necessary changes can be made for less cost under the Machold system than under the old. (Anyone with a different opinion let him accept Mr Silfer's challenge).

In Hastings, Oswego county, there are two railroads running through the town and in the districts through which these railroads run the tax rate has been low. They have received the benefit while the whole town paid for the roads. In one of these districts the rate was only $3.20 on the thousand, while in other districts the rate has been as high as $25 per thousand. This year the rate was $10 for all. The average rate was the same as last year, and with an efficient town board this should have been the case through the State, except in towns that have no high school. In these towns now the town must pay for the high school education of its pupils while in the past the parents or the pupil has had to pay this. Perhaps this accounts for the high tax rate in some towns, but this is just, as before the pupils in some towns have had advantage over pupils residing in the same state but in different towns.

Since the tax rate is the same some of the districts are already advocating joining with larger districts. This in time will reduce the cost and increase the efficiency of the school as it is well known the larger the school the more interest.

M. V. VEEDER

Central Square, December 26

To the Editor of The Post-Standard:

The Machold law has its imperfections. This is true with most laws, but the law, I believe, has in mind the betterment of the schools of the State.

"Algerose" is begging the question when he asks where I was educated. Mr Miller also dodges in his method of questioning. I am glad, however, if my article succeeded in getting the "neighborhood telephones going."

The ex-trustee from Port Byron enters into personalities and, in fact, a

great many of those who have written in opposition to the new law either enter into personalities or seem to ride the one great hobby — taxation.

I was educated first in a rural school. I did my first teaching in a rural school, therefore my sympathies have been and are largely with the rural school problem, and it is for this reason that I take the time to write in defense of any system that may better the conditions of the rural school problems.

Some of the opponents of the new law seem to think that it was made for consolidation and they are afraid that "the little red schoolhouse" will be done away with. Again turning to Hastings — less than two miles east of Hastings is a school to which children are now walking through snowdrifts, rain and sunshine, some of them over two miles. There is one less than two miles west of Hastings with a few children, and another one and one-half miles south of Hastings on a good macadam road, with good access to Hastings. Would it not be far better to consolidate these four schools at Hastings Corners and have two or three teachers, so classes could be graded and teachers would have less classes and more time for individual teaching and drills, thus getting all the benefits of the grade school? At the same time the boys and girls would be at home with their parents instead of being obliged — as many are in this State — to drive from four to six miles to high school or to board away from home at the very age when they need the home companionship most.

However, the new law does not compel nor is there anything in the law that would say that school officers have the right to consolidate. On the contrary, the law says explicitly that it must be left to a majority of the electors in the territory to be consolidated.

Those who oppose the law seem to lose sight of the fact that special and economic conditions have changed in the whole world in the last fifteen years, but the rural schools of New York State are just about in the same condition they were a generation ago.

A. A. SIFERT

Hastings, December 24

— Syracuse Post-Standard, December 29, 1917

Township School Law Defended

January 8, 1918

Editor, Kingston Freeman:

Many persons in Ulster county who are interested in public education were surprised that the board of supervisors should pass a resolution calling upon our representatives in the State Legislature to use their influence to secure the repeal of the township school law. This resolution purported to be based upon the wishes of the several constituencies represented by the supervisors, and persons most interested in rural educational progress are wondering to what extent the various constituencies throughout Ulster county were really consulted about this all-important matter. To most persons vitally interested in rural education the action of the board of supervisors came as a distinct surprise, and there is no little feeling in rural sections that this action was urged by a few disgruntled individuals who can no longer control school districts for their own financial gain and for the

perpetuation of their own ascendency in neighborhood feuds, as was possible under the antiquated district system, and that the board of supervisors was induced to take action in this matter without any careful investigation into the merits of the case.

It would be interesting, therefore, to know to what extent the supervisors investigated rural educational conditions in Ulster county for the purpose of making a fair estimate of the relative value of the old district system as compared with the township system in the matter of administrative efficiency and in the more important matter of giving the country boy and girl educational opportunities to which the sons and daughters of a vigorous rural population are entitled.

Is it possible that the board of supervisors of Ulster county took action in this matter without such investigation? Is it possible that the board of supervisors took action of such momentous significance in a matter affecting the most important institution of rural Ulster county without giving it as much investigation and consideration as they gave to the question of the extermination of the black bear? The friends of the black bear had ample opportunity to be heard upon the question of his extermination, but the proceedings of the board as given in the county press do not indicate that the friends of rural education were given a hearing when action was to be taken affecting the progress of rural education. The black bear and Inspector Todd are to be congratulated! But the question of practically instructing our legislators to work for the reestablishing of a rural school administrative system conceived in the necessities of colonial New England, but long ago discarded by every state of the New England group and by many others throughout the country; the question as to whether a majority of country boys and girls shall continue to be robbed of their intellectual birthright of equality of educational opportunity by the crude machinery of a provincial system; the question as to whether rural New York shall keep in the center of the highway of educational progress through a system of administration that promises a better day for country schools or return to a system that has kept this State for a quarter of a century far behind the rest of the union in this matter — these questions are disposed of with but little apparent consideration for the wishes of the friends of rural education.

There are some significant questions that the board might have considered if it wished to be consistent in the application of general principles to this matter. If the district system is better for school administration, why is it not better for the administration of other town affairs? Why not divide the town up into districts for other business, permitting each district to elect its own officers, build its own roads, etc.? If school taxation over a whole town is "inequitable," to use the word found in the board's resolution, why is it not inequitable to use the town as the unit of taxation for other purposes? If the school affairs of a town can not be properly managed by a town school board, how is it that the other affairs of a town can be managed by a town board? To be consistent, a resolution calling for a return to the district system for school business should be followed by a resolution calling for a division of the towns into districts for other town matters, with a supervisor in charge of each district. Is it possible that those who are responsible for the formulation of the policies

of the board of supervisors would contend that road building is properly a town matter and the education of the future citizens of a town is of such slight relative importance as to be of no concern to the town as a whole? Do our county legislators believe that the training for future citizenship is a district matter in which towns have no responsibility?

Another significant question: Why did not the city supervisors ask for the repeal of the law that makes the city of Kingston a single unit for the administration of its schools? Why did they not ask for a return to the antiquated system that permitted each ward of the city of Kingston to manage its own school through a trustee or a board of trustees? If they think that such a worn-out system as that is good for rural Ulster, why not for Kingston? The answer is, that they know that the people of Kingston would not permit their school system to return to pre-Revolutionary practices. And, furthermore, the supervisors themselves would not think of taking such preposterous action in regard to the Kingston schools. Why, then, in the name of reason, do they want to foist back upon rural Ulster a system that would be an educational disgrace to Kingston? It may be answered that Kingston is more compact than the towns and can, therefore, manage its school affairs better as a unit administered by a single board. But New York City, Chicago, Boston, in fact every large city in the country is a single unit for school administration. Would anybody contend that their educational problems are less intricate than the same problem in the towns of rural Ulster county? The schools of Greater New York are administered by a board of seven members.

However, the objection to the township system was not based upon extent of territory, but on the plea that it is "inequitable." Is it equitable, may I ask, that one district should have a tax rate three or four times as great as an adjoining district simply because of arbitrary boundaries established a century ago to meet the needs of pioneer life when isolation was relieved only by ox-cart, the horse and the weekly mail? Have railroads, the telegraph, the telephone, the daily mail and the automobile done nothing to break down the geographical and intellectual barriers of a century ago? Is it "equitable" that arbitrary boundaries should give one school district in a town an assessed valuation of only $6796, as is the case in district no. 10, town of Hardenbergh, while the assessed valuations of the other districts of the town range from $14,093 to $33,152, with practically identical problems to meet?

Is it "equitable" that the people of that district should be burdened with a tax rate two to four times as high as other districts in the town for the same educational advantages? Is it "equitable" that district no. 3, town of Shandaken, should have a tax rate of four mills on a dollar while district no. 13 immediately adjoining district no. 3 has a tax rate of thirteen mills on a dollar for the same educational advantages? Serious inequalities of this nature, which were prevalent in all sections of Ulster county under the district system, have been entirely removed by the equalization of taxation under the township system. Is it possible that the board of supervisors was not aware of these facts, which established beyond the possibility of a doubt the greater equity of the township system, when they called for the repeal of this law on the theory that it is "inequitable?"

Township School Law

Ulster county took a firm stand against the much-discussed township school law last Thursday afternoon when the board of supervisors adopted a resolution condemning the legislation as "oppressive and inequitable" and calling upon Senator Walton and Assemblyman Brink to do "their utmost to secure its repeal" at the next session of the Legislature. The law has been in operation less than a year, but in that short time there has been scarcely a gathering of grangers in every section of New York State that has not used the "big stick" on the measure, and Ulster county grangers have not been behind in the fight against it. The climax of it all came up Thursday and with the county officials lined up on the same side of the fence as the grangers, the bill will be given a hard run as far as Ulster is concerned during the winter months at Albany.—*Roxbury Times, December 29, 1917*

"Silk Stocking Lunkheads"

To the Editor Putnam County Republican:

I was very much interested in the letter of "Earnest Inquirer." It bristles with points of well-founded criticism. The above caption, taken from the letter, fairly describes, I believe, the managers of our public schools.

Whatever may be the purpose of the present school law, the obvious effect is to largely increase taxation without an apparent benefit. The number of high schools has not been increased, nor is it likely to be. The opportunity to secure a high school education is, and will be, practically the same as formerly, unless taxation for that purpose is to be greatly increased. The towns of Kent and Putnam Valley will serve as examples.

Statistics show that only three per cent of the beginners in high school graduate and the article turned out as having finished the course is wretched value for the money we expend. A business letter recently contributed to an acquaintance of the writer by a high school graduate of eighteen contains in two short paragraphs four errors in grammar and three in spelling, while the punctuation is purely accidental. And yet the letter shows an intelligent mind.

There is altogether too much time wasted on nonessentials and altogether too little devoted to sound elementary arithmetic, reading, spelling and English composition. It is not too much to say that most employers are obliged at their own expense, to waste a year or two teaching the boys and girls whom they employ what should have been learned in the public schools. We ask for bread and they give us a stone. The "fads" of physical culture, etc. are taking the time that should be devoted to a sound basis of teaching to enable the children to reap the reward of all true teaching, which is the ability to teach oneself.

It can not be truthfully said that teachers are underpaid or, as a rule, overworked. Why, therefore, the continual discontent? A spirit that is communicated to pupils and makes it easy for the "soap box orator" to inculcate socialistic and other doctrines subversive to sound principles of government.

That our schools are less efficient now than in former years and that the tendency is still in that direction are facts too obvious for argument. It is

high time that taxpayers and business men especially should get behind an effort to secure a proper and an adequate return for the taxpayers' money.

M. F. AGOR

Mahopac Falls, Dec. 25th, 1916

—Putnam County Republican, December 29, 1917

School Taxes

To the Editor of the Recorder:

SIR: In common with every other taxpayer in the rural parts of the State of New York, I am simply amazed at the increase which has been made in school taxes for 1917, over the school taxes for 1916. Last year I paid in Philipstown $651.71, and have this year had to pay $1083.28, an increase of $467.57, or seventy-five and ninety-four hundredths per cent (75.94). This without any increase in my assessments. I am told that in Putnam Valley things are worse, but have not yet received the bill for school taxes on my lands in that township.

The total assessed values, real and personal, in Philipstown are this year $3,224,224, and the total school taxes thereon $30,338.24. The rate for $100 assessment is now ninety-five cents (95c.) exclusive of the collector's charge.

The census of 1915 gave to Philipstown a population of 3571. Taken on an average, every man, woman and child in our town is therefore this year called on to pay $8.50 for education.

In the great city of New York, with its enormous population of underbred and underfed aliens, there may be need for such fads as "physical training." But our farmer boys and girls are not housed in tenements, and do get plenty of exercise in their walks to and from school, and in helping their parents in farm work and in doing chores. Nor are the parents of our boys and girls such paupers that we have to see that their children are fed, much less is there need with us, as are some schools in the city, of actually feeding the children at the public cost. New York City also maintains, as we do not in the rural parts of Philipstown, high schools, colleges &c. Yet despite all the extravagance due to city life and city conditions, the total tax for educational purposes in the city of New York is only at the rate of $7.89 per head of population, and somewhat less than sixty cents per $100 of assessed values, to be exact fifty-nine cents and ninety-seven hundredths of a cent.

As no charge is made in the city for the collection of taxes and we in the country have to pay at least one per cent, education is now costing us sixty per cent more than it does in the city, per $100 of assessment.

We are told that this increase in school taxes is due to a law enacted at Albany last winter, which our member of the Legislature, Hon. John P. Donohoe, and Republican members from other rural districts, rightly opposed. We now have a Republican Governor and a Republican majority in the Senate and in the Assembly. Every candidate for office, Democratic, Republican, Progressive or what not, except possibly a few in the large cities, always professes to be "The Farmer's Friend." Will those who are to legislate at Albany this winter repeal or amend last winter's law so as to make it in some measure fair to the owners and tillers of farm lands?

There is in last year's law one good feature, namely, that school taxes are

thereunder collected by one man throughout the whole of each township instead of as formerly by one or more men in each of our dozen or more school districts.

STUYVESANT FISH

Garrison, N. Y., Dec. 10, 1917

—Putnam County Republican, December 29, 1917

Delegates Condemn Township Law

Thirty-three men and women representing 29 school districts in Sullivan county, met in the grand jury room of the court house on Saturday afternoon and discussed the township school law. The attendance was not as large as expected, only a sixth of the county being represented.

Several speeches condemning the law were made. John Townsend, of Bethel, was elected a delegate from Sullivan county to ask for the repeal of the law. Mr Townsend accepted the duties, and in his speech of acceptance he said his town had suffered as much as any town in the county by the law; that they had bought twelve barrels of oil for the town; 12 portable toilets had been contracted for and an indebtedness of $1584 imposed on the town. He would do his best, he promised, to have the law repealed.

A resolution was offered asking that each district subscribe $2 for the purpose of paying delegate Townsend's expenses.

The chair appointed A. Sniffin, A. W. Robinson and W. F. Curlette a finance committee to pass upon all bills incurred by the organization.

Mrs Temple was very much against the school consolidation law, and urged that the delegates to Albany be instructed to use every legitimate effort to have the law repealed. Mr Townsend, therefore, is clothed with all the authority necessary to have the law repealed.

The meeting closed with a resolution thanking Hon. John J. Dillon, of the *Rural New Yorker,* for the splendid work he has done in opposing the law and urging him to continue his good work.

Township School Law

To the Editor of The Journal:

The township school law seems to be a serious bone of contention at present. The more it is discussed the better acquainted with its provisions will the people become. I desire at this time to discuss one phase of our school system and the township law in relation to it, and that is the financial. In an editorial in your issue of the 15th you compare the tax rate of Jamestown and Harmony and say that it would seem as though the rural schools could be run cheaper. The writer is not familiar with all the facts in relation to Harmony but as chairman of the Villenova school board I can give some facts and figures in relation to that town which would likely apply with equal force to any rural town.

Villenova has eleven schools with twelve teachers. The total registration is about 130 pupils and the average attendance would of course be slightly less or not to exceed 10 pupils on an average to a teacher. Owing to the compactness of its territory, Jamestown would be able to teach that number of pupils with five teachers. The wages of a teacher are the same,

no matter whether there are two pupils or 25. It costs as much to heat the school house, make the necessary repairs, give janitor service and pay the other incidental expenses, in a small school as in a large one. If Villenova were able to place all her pupils in five schools and eliminate the other seven schools the tax rate for the current year would be five dollars on a thousand. Or in other words, give us the same compactness of territory that Jamestown has and we would educate the children for half the money. The writer has known of more than one school that has been run with two pupils and schools with from three to six are not at all uncommon. The two pupils have a right to an education, but it is expensive to say the least to pay a teacher say $12 a week and the other incidental expenses for that number of pupils.

The present boundaries of school districts were defined when farms averaged small in size and families large in number and rural population was about double what it now is. Any person in middle life can easily remember when most rural schools had from 30 to 50 pupils in the winter and the same schools now have from two to 10. Probably one-half the rural teachers of Chautauqua county could easily teach all the pupils. Possibly if they were consolidated to that extent it might inconvenience some, but it is safe to say with some rearrangement, possibly in a few cases move a school house or build a new one to make them more central, that at least one-third of the rural schools of Chautauqua county could be eliminated with no serious inconvenience to any one. This would eliminate one-third of the taxes, one-third the teachers would be released for other work and the pupils would be much better off for it is well known that the hardest job any teacher has, is to keep up the interest in a little school with less than a dozen pupils. If taxes seem high this matter should be given serious consideration.

Most of the objection to the township law seems to be the so-called increase in taxation. There has been some increase in some districts and a reduction in others. It has been equalized and very properly so, too. The most flagrant injustice in our whole taxation system has been the manner of obtaining the funds for running the schools. The taxpayers in high school districts have been educating high school pupils from the rural districts for $20 a year (paid by the State), when it has been costing them upwards of $50 and pupils in the grades that come in from the outside for eight or $10 which has cost them around $40. The rural taxpayer has got this benefit at the other fellow's expense. In the towns of Chautauqua county bordering on Lake Erie in the districts bordering on the lake, the bulk of the school taxes have been paid by the trunk line railroads, trolley lines, trunk telephone lines and gas lines. Why should not the taxpayer in the back districts of those towns receive part of the benefits from these foreign corporations? It is as just that the township should be made the unit of school taxation as for other taxation.

There has been however some actual increase in taxation this year but it is usually unjustly laid to the township law without any investigation.

In Villenova every teacher gets from one dollar to three per week more than the teachers in the same schools last year and mind you not a one of them get any too much. This actual increase amounts to 17 per cent of

our total tax levy. These teachers were nearly all hired by the old trustees before the township law went into effect so that the law nor even the present board are responsible for this increase. Should we go back to the old system the wages would go down. This is the first year we have had to raise money for a physical training teacher; the cost of making ordinary repairs has increased 50 per cent or more; all the common articles used such as flags, brooms, pails etc., have doubled in price. For none of these items is the township law responsible. In fact the only money that has been raised or spent for which this law is responsible is the following: Salary of clerk of the board, salary of treasurer of board, and a complete set of books (which will last for a term of years) so that all the acts of the board including their source of revenue and their expenditures may be kept in a comprehensive way so that any taxpayer may see just what has been done at any time. The total of these items of expense is $152, a very minor fraction in the tax levy, and certainly too small an amount upon which to ask for a repeal of the law. Probably the facts as brought out in relation to Villenova would apply with equal force to any other rural town in the county. The calm observer will recall Mark Twain's story of how in the early days of the west a mob caught a supposed horse thief and while they were placing the noose about his neck and the other end over a limb of the nearest tree, some one with a reflecting mind suggested that as they had ample time they better try him before they pulled him up to make sure that they had the right fellow. But the mob shouted as one man, "Hang him first and try him afterwards." The same tactics are being resorted to in relation to this law.

H. S. SWEETLAND

South Dayton, Dec. 27.

—*Jamestown Journal*

Higher School Tax Due to Many Causes

There is considerable dissatisfaction with the new township school law growing out of the increased taxation. On all sides are heard criticisms of the law because of the increased amount of taxes. A study of the matter shows that the additional taxes are not due solely to the law but to many contributing agencies. These have been summed up and are here presented.

(1) The burden is evenly distributed. The town boards had no balance on hand Aug. 1, and in other years many districts have carried considerable balances.

(2) There are additional expenses — made by the law — such a clerk, treasurer etc., for salaries.

(3) An expense not made by the law — Physical training teacher has been employed by the town board in compliance with the law. The State will at the end of the year pay back one half of this salary. However, teachers' salaries must be paid monthly and the board had to include this in the budget.

(4) In making up the budgets, many town boards assumed that the State would not pay the tuition of any pupils residing in the town and added this amount to be made up by taxation. The boards had no information on this point and the step taken was the only logical one to be made. The State

will pay such tuition as heretofore, and has decided that towns must pay tuition for pupils attending in towns other than that in which their district is located. This will amount to a considerable figure in many towns.

Thus more money has been raised in many instances than will be used and a handsome balance will be held over for the next school year.

But as to the outlook for a reduction in taxes, this is less bright, as it is apparent that because of the scarcity of teachers, wages will be much higher and on doubt offset the balance on hand and state monies. There is a shortage to be faced of teachers apparently from 25 to 50 per cent and if the school standards are to be maintained the only way to bring about a general relief is to increase the salaries and hold those teachers who would otherwise be drawn away by more lucrative compensation for their services.

To add to the burden imposed by the educational system there is the increase in both fuel and supplies cost.— *Sullivan County Democrat, January 1, 1918*

Township School Bill

The Brown township school bill was passed by the State Legislature at its 1917 session has aroused the antagonism of people throughout the State and the chances are that at the coming session attempts will be made to repeal it. To say the least, the law is an experiment which has only been tried successfully in one or two other states of the Union — and in none in exactly the form in which it was adopted for this State. As soon as it went into effect it resulted in raising the school taxes in directions where there had not been any considerable expenditure for school purposes but which were in the same town with districts where there was a considerable school debt. Whenever the pocketbook is hit, people are liable to have their ability to appraise other values properly paralyzed to the point where they are unable to recognize those other values real or possible. In the case of the township law, it is urged that there has not been enough opportunity given to determine just how the law will work out. Educators of the highest rank maintain that in the end it can not fail to be appreciated if given the proper chance to work itself out. There should be, of course, no need in these times to spend more money than is necessary to accomplish results, and if the township law imposes extra expense which is not compensated for by improved service it is contrary to the spirit of a period of necessary economizing. On the other hand there is no place where we can so well afford to spend our money as in the education of our children and if the Brown law accomplishes better results, especally in rural education it would be a short-sighted policy to repeal the measure even if it does impose higher taxes on part or all of the school taxpayers of the State.— *Geneseo Republican, January 3, 1918*

Writer Vigorously Defends New School Law

Mr Editor:

We noticed the item in your paper last week to the effect that school taxes had been doubled; we do not think that your item is just or fair to anyone and it reflects on the present management of the rural schools of this great State.

It is true that some taxpayers will find their school taxes much higher this year than they were last, but they are only getting their just dues in that; the matter is like this: Some years ago towns bonded themselves in building the O. & W. Railway to Delhi. Although these bonds are drawn on the whole town and every taxpayer had a part in meeting them, only those school districts traversed by the road got any benefit of the taxes paid by the railroad. Under the new law the railroad tax is equalized and every district fares alike. For the very same reason that river districts find their taxes increased, the back districts find theirs decreased.

In this new law this State is only following other states. Whilst we ought to be leading, Mr Editor, we are following, for the state of Ohio made the town or township the school unit more than twenty years ago and a few years later directed that the town board of education should consist of five members. There is no talk of any backward steps in Ohio and you will find that school conditions in rural districts there are much better today than they were years ago, for there are better buildings and better oversight than ever before. The state of Indiana, years ago, made the town or township the unit. There one trustee has oversight of all the schools of the town, just as the supervisors have oversight of town affairs in this State; no one hears of any backward steps in the great rural state of Indiana.

In some of our rural districts there is not enough local pride to shut the schoolhouse door and this sort of people are the ones who talk loudest about fighting the new law, etc.

It is a fact, Mr Editor, that many cow barns have been built and many others made as warm as possible, in late years; many of these are well ventilated, but it is a rare schoolhouse that has any other ventilation than a hole in the foundation, a loose piece of siding or an absent window pane. We recall attending a meeting in a Delaware county schoolhouse where there was a man who was over seventy years of age. He looked the ceiling over and looked about the room and said: "This is the same schoolhouse that I attended when I was a boy." Yet there was not a single barn in use in that neighborhood that was as old as that schoolhouse, and there the farmers took pride that water would not freeze in their barns on the coldest nights; think more of their cows than they do of their children, who spend a large part of every twenty-four hours for nine months in the schoolhouses.

We see barns with concrete foundations, others are banked carefully to keep out the cold, but how many of the rural schoolhouses are looked after in that way?

We heard one farmer, who lives back from the railroad, say, "That law requiring indoor toilets for schoolhouses is all right." That man evidently thinks his children worth more than his cattle.

We would like to ask what wisdom there is in maintaining schools within a mile of each other. Is that a wise use of taxpayers' money? Yet that is what towns have been doing for years.

Ohio and Indiana rural districts are two miles square so that schoolhouses are at least two miles apart; how much longer is a mile in Delaware county?

One school board found a school with a house, the siding of which was off in places, roof badly leaking and window glass out, the foundation was open, they found that two of the children were about half a mile from

another school and that the other three children were, by going cross lots, nearer another school than their own, therefore that school, having no teacher, was suspended, making a saving to the State and taxpayers of approximately $400. Another board found that one of their schools had been attended the previous year by no more than two children and that a large part of the year there was only one, therefore they suspended that school and transport that one child to a nearby district, a saving to the taxpayers.

The boards found that many of the teachers had been hired at increased wages; they found that fuel contracts called for more money than in other years; they could hardly do anything but assume those contracts; they could not annul the schools. Undoubtedly there will be saving in the future in consolidation; there will be better school housing and there will be better apparatus, for this great State is not going to take any backward steps.

The law calling for indoor closets or toilets was enacted before the new boards were elected; all the new boards could do was to comply with the law.

We are suspicious, Mr Editor, that the farmers who kick, are the "curbstone, noteshaving sort," that they are those who have already had their children schooled or else they never had any to school, or they are some of those who live along the O. & W. Railroad who now, by a just equalization, see their school tax put where it belongs.

The average Delaware county farmer is not thinking of discarding his mowing machines, his hay tedders and rakes, his reapers and manure spreaders, his corn binders, reversible sulky plows and other machinery; neither is he thinking of the schools that were good enough for his father and mother; he is wanting something more modern and more up-to-date and he is going to cooperate with other average farmers in getting it.

Mr Editor, we invite you to move to the country, send your children a mile or more to a schoolhouse with the sizzling green wood fire, with a siding off the house, cat holes in the foundation and window glass out, a leaking roof overhead. We dare say that in this zero weather, you would not last more than a week, but you would hike back to Delhi, where the taxes are probably higher and where you would have some modern conveniences and apparatus.

Mr Editor, I would like to help catch some of those kicking farmers and I would like to help put rings into their noses and to lead them into some of our rural schoolhouses and chain them up so that they might enjoy some of the things that "were good enough for Pap and Mam." They would bellow like the bulls of Bashan in a few hours and beat it back to civilization as soon as they could be loosed.

"Au Revoir"

The writer adds a postscript which is herewith appended, as follows:

This State is just getting awake to rural school conditions; it has been asleep along those lines, but when the State gets right wide awake there will be something doing and we will have better rural school facilities than some of the states that are so far ahead of us now that they can not see us for the dust.— Wish you a Happy New Year.— *Delhi Republican, January 5, 1918*

No Friend of Red Schoolhouse

To the Editor of the Democrat and Chronicle:

SIR: In a letter on rural schools your Union Hill correspondent makes several statements which call for reply. Any law the object of which is to improve rural conditions ought to have the sanction of the farmer and rural real estate owner, even though it involves an increase in taxes. A matter of such vital importance as our rural schools should not be left to itself for the duration of the war simply because it is going to cost a few additional dollars in taxes. The burden imposed is not heavy and the benefits secured are many and of far-reaching importance.

The new township school law is a step in the right direction and the thought of turning back should never be entertained by a wise and progressive people. The small expense occasioned by the salaries paid to the clerk of the board and treasurer is negligible when applied to the township as a whole, and is calculated to be offset by greater efficiency. Under the old system each school was operated independently of the other schools in the town. Under the new system all schools of the township are controlled by one board of education. It has centralized the governing power which is certain to result in bringing our rural schools up to the highest point of efficiency possible in such schools. The work is unified in every respect and at the end of the year it will be possible to point out the strong and weak schools in each township.

Complaint is made that rural districts have now to help pay the expenses of high school districts. This is true in towns where high schools are brought under the operation of the new law, but in towns where this is not true complaint is made that those living outside of the high school district have to pay tuition for high school privileges. The ideal arrangement is where the township is made the unit. Then any poor boy or girl can avail himself or herself of high school privileges, and the expense of such schooling is a proper charge against every dollar's worth of property in the town, the same as when a new bridge or town hall is built.

The "little red schoolhouse" is out of date and has been for many years. Our entry into the war has brought out one very vital fact regarding our rural communities. Under date of December 22, 1917, the *Country Gentleman*, the farmer's own paper, has this to say editorially about rural conditions: "The United States Public Health Service presents a serious indictment against the rural communities which have failed to provide for the health of their children. Seventy-five per cent of the defects which have barred young men from rural districts from army service were caused by unsanitary conditions in the rural schools. Such defects as poor sight, flat feet, bad teeth and underweight, appeared in alarming numbers when young men from the cities and towns were examined. Seventy-five per cent of the most seriously afflicted came from the rural districts. Robbing children of health and opportunity will not be tolerated any more than German autocracy."

The new law strengthens the arm of the State Department of Education which is now in position to demand that the conditions complained of in the editorial, which have been a menace to the health and morals of our children

for so many years, be discontinued. We, who live in rural communities, would do well to heed this timely warning and make the necessary changes on our own initiative.

Your correspondent sees the day when rural schools will be consolidated but would postpone it to a time when our highways have been improved to facilitate transportation of the children. I am quite sure that the consensus of opinion of the people of the State would be that our highways are now in condition to insure transportation of our children in safety and comfort. Every day that we postpone the improvement of the rural schools we do so at the expense of the efficiency of the State and Nation.

W. L. TITUS
Member Board of Education

Irondequoit, N. Y., Jan. 7, 1918

—Rochester Democrat and Chronicle, January 8, 1918

Education Law Cases Pending

Geneseo, Jan. 8.—(Special.)—A number of actions are now either pending or soon will be in Livingston County Supreme Court, to combat the new education law of New York State, which compels the farmers to support by taxation village school districts in return for the use of the latter schools. The new law, in fact, threatens to do away entirely with the picturesque and practical district school, by organizing a scheme under which the "town school unit" does away with school taxation by each district of the property in its own confines.

The farmers' two main objections to the new law, so far, are that the advantages the comparatively expensive village school district may afford in cases where children live some miles from town are practically inaccessible to them because of the difficulty of getting the youngsters there in bad weather, and the further objection that the new law compels them to pay for village school improvements they did not vote for, thereby raising their school tax rate several fold and in some cases as much as five fold. One local man who owns extensive farm lands in Caledonia has had his school tax, thanks to the inclusion of the $50,000 Caledonia High School expenses in the budget, raised from less than $200 to about $700.

The farmers in the county have heretofore educated their children up to the point where district school leaves off, at an average of less than $2 per $1000, and then sent on their children to village school on a tuition basis where they wished to advance them further. By that arrangement the extra cost of advanced schooling was paid only by those who availed themselves of it and not by those who were unable to.—*Rochester Times, January 9, 1918*

Maintain Town Education Law

The plaintive cry that the little red schoolhouse is being wiped out by the new town board of education law should deceive no one. The little red schoolhouse is being far better cared for under the new law than ever before. The school property is being kept up in better shape, the schools are being run more economically and a higher standard of education is being main-

tained in all of them. There is an opportunity given even the poorest pupils to get the benefits of an academic course at any of the nearby high schools of the town free of expense to themselves or their parents.

The men and women serving on these town boards are in most instances persons versed in educational matters and better qualified in most cases to manage the schools than the farmers and others composing the old district boards, who had very little time to look after such matters.

The effort now being made by the politicians in some of the up-state towns to have the law repealed this winter should be defeated. We believe the opposition to the law has largely died out in this section and we trust that our Long Island representatives at Albany will oppose strongly any attempt to repeal the present law. It may require some amendments to perfect it, but there should be no backward step. The law is in the best interests of the children of the rural districts, who are to become the future citizens who will take an important part in the management of the affairs of the commonwealth. They should be enabled to get as good an education as the pupils in the city schools.— The Long Islander, Huntington.— *Greenport Republican Watchman, January 10, 1918*

The Township School Law

Out of all the criticism and discussion of the Machold school law two things are becoming quite evident: 1. That people interested in rural schools are thinking as they have not been in the habit of doing; 2. That whatever is done about the Machold law, whether it is amended or wholly repealed, we shall not go back to the old district system we had before. No sensible person probably expected the new law to be perfect, but whether it can be perfected or must be replaced by something different, the signs of the times quite plainly indicate that the rural school question in this State will never be settled until we get a good, progressive, up-to-date system, whatever that shall finally prove to be.

It is always easy simply to find fault without pointing out any sure remedy; good, constructive criticism is all too rare. But the review of the Machold law in the *Rural New Yorker* of Jan. 26th, by Mr Richard Hall of Dunkirk, N. Y., is worthy of careful reading by every rural school patron. Mr Hall says: "Before the passage of the bill I devoted much time in debating the merits of the township plan with various state officials, and did everything possible to prevent its enactment. There are, however, some good points in it, and I believe in amendments rather than an outright repeal." Mr Hall makes very frank criticism of some of the present requirements in rural schools, and suggests some radical amendments of the law, but we earnestly urge both friends and opponents of the township plan to give his article careful study.— *Sandy Creek News, January 31, 1918*

The favorite camouflage of those who would perpetuate the district system of school administration in New York State is to pour into the ears of an unsuspecting and romantic public a silver stream of fervid eloquence on the wonder and glory of the "little red schoolhouse." The fallacy in their argument against the township law is the contention that the "little red schoolhouse" and the district system are inseparable. That the district school system was one of the chief glories of colonial New York, serving

at that time as a suitable expression of the educational ideals of a pioneer people willing to do their best to provide for the perpetuation of the intellectual and spiritual life of the colony, is looked upon by those who would continue this system into the twentieth century as a justification of their position. But the public school is the only institution to which they are willing to apply this argument. In other matters men of broad vision are content to preserve the indomitable spirit and high idealism of colonial days, and give this spirit and idealism opportunity to express themselves through the avenues of twentieth century efficiency in organization. But in rural school administration there is a determination to adhere to colonial inefficiency in organization as exemplified in the district system, even though it is apparent to the most casual observer that the perpetuation of the colonial organization has no relation whatever to the preservation of colonial educational idealism. If we can but retain and perpetuate the devotion to the cause of education that was responsible for the district system, we can safely dispense with the district system itself. This early devotion to education found expression in New England in the establishment of her first schools under the township system; but later, in 1789 the district system was legalized in response to the same sort of sentiment that is now clamoring for the repeal of the township law in New York State. Of this law of 1789 establishing a district system Horace Mann, one of the greatest of educational statesmen, said that it was "the most unfortunate law on the subject of common schools ever enacted in the State." A return to the district system in New York State at this time would be even more unfortunte. Let us learn to distinguish between democracy and provincialism in education.

WALLACE J. ANDREWS
District Superintendent
—Kingston Freeman, January 11, 1918

Township School Law Is Defended

A correspondent writes the *Press* in defense of the much condemned township school law and asks that his statement be published. This the *Press* is pleased to do, it being the policy of the "brightest daily" to open its columns to both sides of all questions. The correspondent writes: "Everywhere we hear complaint about the new township school law because of the increase of taxes. People ought to consider that everything is costing more than it did and that the town school boards are doing things for the districts that they would not do for themselves. Many repairs were made by school boards this year which should have been made from one to five years ago and even more.

"It is simply a case of letting everything go as long as possible and then having many repairs necessary. It is true that many districts would have gotten along without repairs or extras, but they shouldn't. If you don't believe in advantagement, why didn't you stick to the old log house. Other things besides the township law have increased the taxes. Everything is higher and consequently the teacher must have more pay in order to live. Coal is much higher in price. School supplies have all increased. Even a broom now costs a dollar.

"This new law will bring about better buildings. The State will require sanitary toilets in all buildings by September 1918. Boards are now putting them in where repairs were necessary. This is one new item of expense. I hear you saying, "The old outhouse is good enough." It might be if it was kept in decent condition, but it is cleaned once a year or once in two years, the door with a panel out is often hanging on one hinge, and the fence is falling down. Are these outhouses places to develop good morals? Not as anyone knows of. It might do some people good to pay a little more attention to their school. It might not be so hard to squeeze out an extra dollar or two tax.

"Now, let us go to the inside of the schoolhouse. Would you want to spend six hours every day there? Now be honest about it. At the back of the room is a stove with the grate broken and a crack clear around the fire-box. This attempts to heat the building. It all depends on where you sit and the condition of the weather. If you sit near the stove you roast and if over in the farther corner of the room you freeze.

"Perhaps in the afternoon it gets warm enough in all parts of the room. This may be occupied by twenty children. There is no ventilation except when someone passes through the door, so by night the air is so foul that it isn't fit for anyone to breathe. Some of these farmers who object to a ventilating system in the school, instal them in their barns for their cows. Isn't a child as good as a cow? These heating and ventilating systems have been installed by the new trustees where they have found a new stove needed.

"This new law will bring better schools. With one trustee, there is very little consideration of the applicant for a position. The best help if any was necessary, was to the 'man of authority.' Now, it will be necessary to apply to a whole board and if the teacher is a failure, three men are now liable to the consent of employing the said person; there will be a certain amount of consolidation follow from this new law.

"Now, don't misunderstand me. I said a few schools. Is it advisable to maintain a school of one or two scholars? Anyone who has experience with schools will tell you that children in the larger schools do better. There is more of an incentive to work, as there is competition. Remember, these schools do not have to be closed forever, but

"A great argument of the people opposed to the law is so hard to get supplies for the school. How about the old system? How about a trustee that said that one box of chalk and one broom were enough for one year? How about the flagpole that went for months without being fixed, until the teacher had to get one of the big boys to do it? How about the many rural trustees who would not buy books for the library? Most of these old trustees didn't want the position, and if they had it they tried to get along with as little as possible. Their main object was 'a low tax rate.'

"One great objection is the bonded indebtedness of the union free school districts. It seems hard to do, but remember when you build that new building which you need that the rest of the town will help pay for it. Also, remember that you have the privilege of using it without tuition fees. Some will say that they live too far away. How about the normal schools and colleges then? You are helping support them, but still all of you are not sending children there.

"The first of last August the township board of education came into office with a lot of rural schools in bad condition on their hands. They will not always get the work done as cheaply as they could because it had to be rushed This school needed a new door, that a new flagpole, the next one new desks, and so on, until they had made the repairs needed for the last five to ten years in all the districts of their town. At least give the township law a trial and see if it won't work out to the advantage of education as it has in other states."

"R. H. D."

—*Lockport Niagara Press, January 17, 1918*

The Township Law

To the Editor of The Knickerbocker Press:

SIR: Although by the old system the trustees seemed all-powerful each school was overlooked by a district superintendent who has done much to raise the standard of the schools. She has stood between Albany and our schools to see that the syllabus was followed by the teachers and that the schools had needed supplies. Little troubles between teachers, trustees or parents have been adjusted by her very fairly. As to our schools being failures why should city high school teachers say, "Our best pupils are from the district schools?"

As to the schoolhouses, the situation is no better. It is worse here. The teachers dislike to nag the boards where they had only to speak to the trustee. Broken locks, broken windows, schools without brooms or chalk are common now.

As for teachers. Three close friends are teaching district schools and two will not teach under the township system longer than this year. We will lose all our good teachers, some of whom have been employed for years.

Some boards pay all teachers the same whether schools are large or small and whether the teacher makes good or not. This salary is less than good teachers can get in the city and when a good teacher leaves the country she seldom comes back.

Some districts in this section have paid big salaries to keep the same good teacher and I doubt if any of these come back as their salaries will be lowered, some of the districts not being represented on the board.

As for politics. It seems to be the politicians that are running things here and the $400 paid to the clerk must be considered velvet for so many wanted it. If that could be divided among the teachers it would help get better teachers. When many people are looking for a position isn't that proof the position is desirable.

I visited a grange; about a hundred were present and when a paper was read closing with, "Let us all work for the repeal of the township school law," the applause was deafening.

All mothers dislike the new law if they live any distance from the proposed new schools. They know it means trouble and increased burdens; also a minimum of education for their children. This creates bitterness and unrest. It will hurt farming in the back districts. No tenement house will be occupied by a married laborer. His wife will object to living where her children have to go six or seven miles to school and perhaps walk a mile or more to meet the auto.

Could you imagine Governor Whitman allowing his little daughter to walk a mile on country roads in this weather, then stand and wait for the bus? Then be in school from nine to four and get home late after another walk. The country mothers feel grateful for his realizing that children can not endure these hardships.

I am as careful of my children as any city woman and there are many others who bring their children up carefully. Somehow a crowded bus don't seem attractive either. I could not trust my children to ride alone.

We rent a farm and expected to buy it in two or three years. We will not if the central school is built for our children must be educated without risking their health and morals. A central school will mean the children from the remote districts will lose much of their chance for an education, but it will be fine for the ones near the village.

Here, the proposed school is in the village, not far from the city. The children below always attended the city schools when old enough. They will be near a graded country school and city schools. It does not seem to matter that many of the children will have to go seven miles each day. For our children? No! We will not buy a farm until the law is repealed. We will move to the city where education is easy.

Farm property in the remote districts will lose value also.

I wish I could put on paper all the bitterness against this law. I do not know one farmer who likes the law if he is not on the board and the boards seem to have no children in the schools.

It gives a great opportunity for the board members to pay off grudges also. The trustee had to please the people.

Why not help the district schools a little more and not let the farmer feel too bitterly the feeling of taxation without representation.

The old way could have been improved but the new law is creating bitterness and discontent among the really rural districts. It is a death blow to the education of those who live "back."

A MOTHER

—Albany Knickerbocker Press, January 17, 1918

A Rousing Meeting Is Promised Today

Interest is increasing in the public meeting called for 3 o'clock this afternoon in the common council chambers in the city of Amsterdam, to discuss the various provisions of the new education law and their effect upon the schools and the taxpayers of the rural districts. Assemblyman Davis, who was on the committee, and who supported the measure in the last Legislature, has been invited to be present and give those who attend the benefit of his knowledge of the law.

A prominent granger is authority for the statement that the State Grange never favored the passage of the bill, and that the attempt of the supporters of the unpopular measure to place the blame upon the shoulders of the grangers is not going to work.

The general opinion seems to be that there is behind the measure a big scheme for graft and that the farmers of the State will be heavily taxed for needless changes which are being foisted upon them in the name of sanitary improvements.— *Randolph Register, January 18, 1918*

Demands Repeal of Township Law

To the Editor of The Saratogian:

Your recent report of the speech by a high salaried state department official, one whose salary runs up into thousands of dollars, one would imagine that he ought to be all that your reporter and the spellbound officials of the Westminster Club give him credit for. To say that Saratoga county farmers are indignant at the light in which they are placed is to use too mild a word.

Is it not strange that the Education Department is pushing out their best talent to defend a law to highly cultured city audiences of which they were so proud to have lobbied through the last session of the Legislature.

We are indeed glad that like the supervisors of many counties of the State you are ready through the *Saratogian*, always to give your farmer friends a square deal, and represent them in spite of their ignorance. It is the purpose of this article to try to show why the speaker at the Westminster Club was so anxious to protect his pet.

First of all the Saratoga county board of supervisors by a very large majority vote condemned the so-called township system school law, and demanded that our representatives in the Senate and Assembly work for its repeal.

Again in spite of the fact that three of the four rural school superintendents of the county are members of pomona grange, a resolution recently passed by that body demanded that their delegates to the State Grange work untiringly for the repeal of the same law through that body. Poor, weak, ignorant, "rural people" are drawing the fire of the Germans to say the least. It would look as though it would be wise for the Department to get out all their forces in "massed formation" for the boards of supervisors of Onondaga, Broome, Wyoming, Delaware, Chenango and other counties have passed resolutions urging their representatives at Albany to work for the repeal of this obnoxious law, that was put over late last year upon the country people. The writer is reminded of "Billy" Sunday's booze sermon by the great anxiety of our fat-salaried friend for the country people. "Billy" Sunday says: "Whiskey people don't care anything about resolutions, but it's when they see some resolution that they spring their model license gag."

The rural people of the State are showing some resolution and some folks are some scared.

Now why take time and space to express our dislike for this law?

First of all we are not German peasants and do not propose to be unjustly discriminated against by politicians from Albany or Berlin without protest. A few Saratogians will recall without effort the barge canal scheme — a scheme that was never intended to move coal or foodstuffs from a practical standpoint, but to create a large political patronage to feed at the public crib, and the taxpayers pay the price, but the barge canal schemers had the decency to give every voter in the State an opportunity to record his convictions.

Not so in this case, but a law pushed through by a wise(?) department.

The speaker raises his hands in holy horror and asks why should they object to sanitary toilets, and goes on to say that there are many school-

house toilets in rural communities that are a menace to the children's health and morals. Now the facts are that the law referring to sanitary and separate toilets was sent out to the school districts of the State in 1888. What a confession of the weakness and laxity of our rural school superintendents if the law is not enforced, for during all these twenty-five years they have had the power to withhold the public money from any district with the approval of the State Department.

Now we protest that the farmers of New York State have always paid their taxes without any organized protest if they could see any reasonable benefit to come from increased taxation. Our schools show no visible improvement. But the average farmer is usually bright enough, although he may have been swindled into trading off his good, tried and true farm-horse for a high stepping roadster, that will not do his work nearly so well, and costs 100 per cent more to feed, to swallow his loss, by disposing in some way of the roadster and again secure a horse adapted to his business.

Again we quote: "We give the children no choice, the strong arm of the State says they must go to school and to the parent, you must send them to school."

This magnetic speaker would have you believe that the compulsory education law was a part of the abominable 1917 rural school law.

The compulsory education law for city and country alike went into effect in 1895, and following the allusion to these two special statutes of the last century, he very eloquently says it is time for an antediluvian system to give way to some modern system. If the assets of the benefits of the 1917 law were not ninety per cent liabilities, we poor, ignorant folk would submit to an added cost of from fifty to one hundred per cent, but as it is we poor, long-whiskered "rubes" have decided to make a protest that somebody will see and feel, and we are in distinguished company, for James Wadsworth, United States Senator from the State of New York through his attorney, Elihu Root, has brought suit in the Supreme Court at Rochester, attacking the constitutionality of the law. Now we confess that we don't know anything about the constitutionality of the law, but we would like to point out some of the inconsistencies of the workability of it. Our distinguished speaker points out that these township boards of education were elected last May by the school trustees and many of them are of the same trustees now working in the several boards. This time he tells a whole truth, but let me tell you that during this first winter when these patriotic fellows are called out by the president of the board to drive six or eight miles, taking fully seven hours to settle some necessary work that he could easily have done in seven minutes as trustee of his district; when you come to consider that these men are expected to give their time and pay their own expenses, that they are beginning to feel that "the other fellow" can have it next year.

And the elections are to occur on a special day in May! In May, when the patriotic farmer is working sixteen hours a day to try to keep up the food supply of the nation, he is to leave his work undone and take the greater part of a day to go to vote at a special election. Well again our friends (?) very well know that the election of the town board will be carried by the little manufacturing village where men work eight hours a day and have some time for politics, and in a very short time the State

Department through their representatives will elect whom they please and the farmers will pay the tax.

Certainly there are some districts that could safely be consolidated as has been done for many years, but when it comes to consolidation of townships, for primary and grammar schools in townships where distances run eight and ten miles, there are problems of politics, money and morals and health, that we seriously fear that our city friends have not considered.

Our friend, the speaker from Albany, with a veiled slur, says that formerly the supervisors got one per cent for checking out school monies, and he notices that some supervisors are against the law. Yes, and supervisors are still getting one per cent for handling certain school monies, and the dear "rural people" are paying from four to ten hundred per cent more for the operation of the present law in the handling of the monies by the clerk and treasurer of the boards. Some reason for a firm protest. But this law is thrust upon us without a voice or vote, and again in the name of democracy we shall fight the Hohenzollerns to a finish whether they hail from Albany or Berlin. We cordially forgive our friends of the Westminster Club for unwittingly circulating unpatriotic propaganda, but again we submit that their bump of credulity was more highly developed than the rural people whom they are trying so hard to help.

POMONA GRANGER

Wayville, Jan. 28, 1918

—*The Saratogian, January 29, 1918*

In Defence of the New School Law

Editor, Marlborough Record:

The following was written in answer to Supervisor Sagendorf of the town of Woodstock, whose letter with clippings from the *Rural New Yorker* against the Township school law appeared in the Kingston *Freeman* of January 16:

I wish to answer that the strongest argument in favor of the new law is the supervisor's own statement, "that in his town the average tax rate, under the old law was six mills, and under the new, eight mills."

Now, will the supervisor kindly tell of a single thing that has not risen in price more than two mills on the dollar in the past year?

The new township law is correct in principle, that the tax rate should be the same in all districts of the town.

Why should a person living in a district with a large assessed valuation and a small school pay more than a person living in a small district when the expense in maintaining the respective schools is practically the same?

Take, for instance, two districts in this town (Marlborough), one with an assessed valuation of $37,000 and the other with an assessed valuation of $101,000; for every dollar of tax paid in one district, in the other district you would have to pay $2.75.

Our town, county and state taxes are assessed on the town as a whole and why not the school tax?

In this town all but one of the new trustees were elected at the district school meetings held last May and only one in a district. One district having no local trustee.

Again, the West Shore and Buffalo Railroad run through districts one and two, paying this year $660 tax. Is it "equitable" that districts one and two should divide the sum? Do not the other districts contribute to the income of the railroads and should not they receive some of the tax?

But the main objection to the law is the increased expense — increased mainly by the evening-up process, and the opponents of the law are largely in districts with a large assessed valuation and a small school.

The necessary increased expense in this town is $325 for clerk, treasurer and election expenses, which on an assessed valuation of over $766,000, is trifling — all other expenses should be the same and allowing only for everything being higher.

The new board bought brooms, coal, chalk and erasers at wholesale prices, which would reduce the extra expense above stated.

The new board made the estimates to cover the different items of expense as near as they could — it seems now as if in some of these items, there will be a surplus, if so, less money will be needed for next year.

In some of the clippings I read: "That though the expense is greater, no better educational results have been obtained."

At the time this was written only three months had elapsed and is it possible to see better results in that time?

The only valid objection to the law, as I can see it, is that some districts have no district representation in cases of emergency.

No law was ever enacted that did not need amendment, possibly an amendment providing for a larger board in towns having ten or more districts, would be better, and that only one member of the board should reside in a district.

The time has come when you can not expect your school trustees or any one else to work for nothing and board themselves. It is all they can reasonably be expected to do is to act as trustees and have all clerical work paid for.

The fact is, that this law will be just what the school electors make it, and if it does nothing else than to make the voters come to the school meetings, and take an interest in school matters, it will not have been passed in vain.

The states of Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut and Pennsylvania and most of the western states have adopted a similar law.

In conclusion, let us all take more interest in the education of our children and help in every way possible to improve our educational facilities, casting aside the mere item of expense.

C. S. NORTHRIP
Milton

— Marlborough Record, January 25, 1918

Opposing the School Law

At a meeting of citizens, held in Canandaigua on Saturday, an organization was perfected, having for one of its objects the repeal or radical amendment of the recently enacted township school law. Charles Reese of Clifton Springs was chosen president, with Mrs Howard Converse as secretary and

J. B. Gates as trustee, and a vice president for each town. Meetings will be held in each town on Saturday to take action in regard to the school law, and choose delegates to attend a county meeting to be held in Canandaigua on February 9.—*Phelps Citizen, January 24, 1918.*

Favors Repeal of the Township School Law

To the Editor of The Morning Post:

During December several letters on the township school law were published in the *Morning Post.* In one of these the writer says "the law specifically states that a school law shall be maintained in each district and that a district can not be consolidated without a majority vote of the district in question." Now, I believe the first part of this statement to be an error and hoped to see it corrected before this. True the very first article of the law prominently provides that district boundaries may be maintained, but farther over in the law the town board of directors is given the power to conduct schools where they see fit and transport pupils to these schools. As some one has said: "What good are district boundaries without a school?"

A large part of the opposition to this law coming from the men and women of the farms of New York State lies in the fact that it is a consolidation law when sifted out. These fathers and mothers believe that the best school for their children is the small one near home and mother, located in the open country, where the contaminating influences are least and the teachers' control can be most complete. They believe that the results obtained in good habits and scholarship in these schools show them to be desirable. They also believe that the kind of school that is best for village children is not the best for theirs. They believe that this law provides for a yoking of diverse interests and that under the provisions of the law the control of the town school board will naturally gravitate to the village. This will harm the good feeling which now generally exists between farm and village.

Further, the law provides for an equalization of taxes which they believe should not be exactly equal. The resident of the remote farm should not pay as much toward the support of the high school as the person who has it right at his door.

For these reasons and more we demand the outright repeal of this law. We do not believe in the foundation principle of the law. It is not just to ask us to give it further trial. It was enacted against our wish. Its prompt repeal would cause a much smaller upheaval of the school system than a later one.

Let not the reader think that country people do not desire changes and improvements in their schools. One has only to live among them to hear them constantly spoken of. Among these improvements desired are: Special schools for the training of teachers of country schools; improved qualifications for superintendents and a better method of electing them; provisions for winter terms in some of the schools, so that those older boys and girls who cannot go the full year may attend; and a means of making more uniform tax rates which are more than township wide and at the same time retain local control of schools.

BENJAMIN PRINGLE

Stedman, Jan. 22, 1918

—*Jamestown Post, January 25, 1918*

A Teacher Talks

My dear Mr McIntosh:

I have read with a great deal of interest the articles recently printed by you in regard to the township school law, and have also observed that the rural newspapers are nearly all considering the question of whether or not it should be repealed or amended at this session of the Legislature. As a teacher in a rural school I think that I have a right to be interested in this question from the standpoint of the teacher. As my father is a taxpayer and consequently bears his share of the expenses of running the schools I think that I also have a right to be interested in the question from the standpoint of a taxpayer. Personally I want with all my heart to see the country schools of New York the equal in every way of the city schools. Working as I do with children every day I have become acquainted with their hopes, their ambitions and their plans. I want to see these children have a chance, the best possible chance to make something of themselves, and I want to see them have that chance regardless of any reasonable expense, consequently I believe that the township law should not be repealed but should be left as it is.

You may ask me why I believe that the new law makes the condition of the schools any better than they were previous to its passage. I will be glad to tell you. In the first place we know that the old system was a pitiable failure, for in the majority of districts it was almost impossible to find a capable man to serve as trustee. We know that generally the office was saddled on the first man who came handy and that eight times out of ten he was a man absolutely unqualified to hold the office. In the last two school meetings held in our town five men were elected trustee who were not interested enough in the schools to attend the meeting, and who only accepted the office when notified by the clerk because they were afraid that they would be fined if they refused. Some of these men had not even the qualification required by law; that they be able to read and write. It was very seldom that an educated man could be induced to serve. In our town not one of the rural trustees elected at the last two elections had ever had a better education than that afforded by the ordinary district school. I ask you to tell me fairly if you think that these men were able to give the school the kind of attention and the kind of care that it should have had even though they were men of the highest character and of unimpeachable integrity.

But even when a qualified man was elected it made but little difference, as the chief aim of the old trustee forced upon him by public sentiment, was to keep down taxes. We know that generally not one penny more was spent than was absolutely necessary to keep the school going. A purchase of maps, books for the library, necessary equipment, pictures etc., was nearly always accompanied by arguments, and efforts on the part of teacher worthy of a congressman trying to get an appropriation for his home town. We know that school buildings were allowed to run down. Paint, paper, and suitably decorated interiors were more often than not entirely unheard of. Children were sent to school buildings nearly always built with no attention to sanitation or the common rules of physical and aesthetic well-being. We know that the condition of the outbuildings was nearly always a disgrace to the idea of sanitation and decency. We know that one of their characteristics was the covering of obscene markings, which did more to degrade the moral

sensibilities of the children than anything else, because the trustee in his fear of the criticism of his neighbors would not spend the money necessary to buy paint to cover them. I have taught, myself, in a district where I have offered to buy the paint to cover the outbuildings, but the trustee refused to allow me to do so, claiming that the people of the district would say that he was spending money foolishly.

And we know that the majority of the old trustees economized on teachers. The cheapest teacher, too often cheap in more ways than one, got the job. Professional efficiency counted for but very little. The low wages paid the rural teachers of the State of New York have been a scandal for years and in my opinion the main reason for them has been this false economy on the part of the trustee. The result has been shown when our rural students entered high school. Poorly prepared, poorly trained, they have struggled against those children from the village who have had superior training from superior teachers, and as a result the great majority have dropped out before their course was half finished. These were some of the bad conditions of the old system and are enough to prove my point that it was a failure. I need say nothing of the "politics" often played at the annual school meeting, of the undue authority often exerted by residents of the district which forced timid teachers to be unjust and partial in their treatment of children, nothing of these and kindred evils which every student of school conditions knows to have been in existence. Readers will know that I have not exaggerated in the least, but have rather made things milder than they were. So much for the Old, now for the New.

Our town board of education is composed of five men. For the chairman we have a practical business man, who himself has been a teacher and who knows the need of the schools, and who is also a heavy taxpayer. The rest of the men are farmers, everyone of them up-to-date and progressive, and while none of them spend money foolishly they are not the penny-pinching sort of men that will not buy the things that are absolutely essential for the health and comfort of our future citizens. They are all of them men of the highest character, of proven integrity, and of suitable education. Are not men of this kind better fitted to have charge of the schools than the kind of men that were ordinarily elected trustee?

We also have a clerk who attends to all the clerical work of the schools of the town, a little task which used to call down the most hearty curses of the trustees, on the rare occasions when they condescended to attend to it, without the aid of the district superintendent. Certainly our clerk gets a salary, the magnificent sum of 300 dollars a year, which I presume is one of the useless salaries upon which opponents of the law place so much emphasis. There is also a treasurer, who gets 100 dollars. Four hundred dollars a year in useless salaries. No wonder we don't like the new law. Those useless salaries must add at least ten cents a thousand to the taxes of every taxpayer.

Now we come to that part of the new law which has caused the people to rise in wrath and which if the truth is told is at the bottom of all the opposition. The taxes have doubled. Yes, they have and that is one of the best features about the new law, for it shows that the schools are getting the attention they need. Every school building in this town has had repairs made which should have been made long ago. Our buildings have been painted,

and repaired. We have had books and maps and equipment that has been needed for years. The wages of teachers have in many cases been raised to something like a living wage. My own school has added thirty dollars' worth of new books, all of them needed, to the library, without an effort on my own part. If I had suggested such an idea to the trustee last year he would have died of shock, and incidentally I would not have gotten the books. No wonder the taxes are high. If a man leaves his farm buildings without repairs and his farm without equipment for ten years and then pays for all needed in a lump it naturally will hit his feelings and his pocketbook more forcibly than it will if he attends to it every year as he should. We have let the school buildings go with just as few repairs as we could and now we have to pay for them all in a lump. Naturally then they take money and lots of money, but we must remember that the repairs are now nearly all made and will not have to be paid for next year. It is a good thing for us to remember also that all of our town boards are taxpayers and therefore are hit as hard as any of us.

This is the first time in the history of the State when the taxes have been fair. Why should people of the village be forced to support a high school for the people of the farm. Yet this is what has been done for years. If the farmer wanted to send his boy or girl to high school in the village he could do it and it cost him not one cent additional taxes, while the village dweller was compelled to pay heavy taxes to support the high school. To be sure the State paid something but it came nowhere near paying the total expense of that pupil to the village. Now for the first time every person is bearing his just share of the common burden of the taxes and that is as it should be. The high school now belongs as much to the farmer as to the villager and should be equally as much a source of pride and interest. Now no one district is forced to pinch and deny itself, struggling with a high and unbearable tax rate of perhaps thirty dollars a thousand, while its neighbor sailed easily along with a rate of six or seven dollars a thousand. That was one of the features of the old law and it is something that no man who has any idea of fairness will wish to return to. Our American republic was founded upon principles of fairness and justice. Have we become so fond of the Almighty Dollar that we are forgetting those principles.

I have seen the new law referred to many times as an obnoxious piece of kaiserism. Such talk is sheer foolishness without reason or logic back of it. Was not the first unit of government in this country the town? Has it not been around the town that all of our political institutions have been built? Is not all of our local government carried on with the town as a unit? Then why should it be kaiserism if we turn over the affairs of our schools to the same unit? Will we not still have our votes at school meeting? Will we not still select the men who have charge of our schools and will we not be able to reach them just as easily as before? Kaiserism — nonsense.

I believe that the new law will result in better work by the teachers of the rural schools. Under the old system good work counted for very little. A teacher might gain a good reputation in one or two districts, but it would help her very little toward getting a better position, and we all know that the hope of advancement is one of the strongest incentives for good work. Under the new law the town board knows what every teacher is doing. They

know the ones who are best fitted for advancement and I believe that a system will soon be perfected by which the deserving teachers will be promoted to better schools and those who are not deserving dropped from the profession. This alone will be productive of better schools and better teachers, a result which alone will justify the entire expense of the new law.

It has been said and perhaps with some degree of truth that the new law will result in throwing the schools into politics. There always has been and probably always will be a degree of political manipulation in school affairs, but I do not believe that the effect can be any worse than it was under the old plan. Cleaner politics can always be procured by placing cleaner men in office. The same remedy for politics under the old system may be applied under the new.

Consolidation has been the great fear of some of the people who oppose the new law. No one will deny that the Education Department probably intended to make consolidation more easy where desirable. Likewise no one will deny that consolidation in many cases is a very desirable course to pursue. But under the new law no districts may be consolidated without the assenting vote of the district concerned, while under the old law the district superintendent had full power to dissolve a district and unite it with another. This then is a change for the better, and renders consolidation less liable instead of more so.

Finally, may I ask if it is your opinion that the law has had a fair chance to demonstrate whether it is for the best or not? It has been in force only a few months and we have certainly not had the time to tell whether it is for good or for evil. We must remember that it is the product of the thought of men who have grown gray in the service of the schools of the State and who we know have the best interests of the schools at heart. We all of us know Dr Thomas E. Finegan, a product of our neighboring county of Schoharie, and we know that he understands the conditions of rural schools from beginning to end. He is one of the men who were responsible for having this law passed and put in practice. Are we going to discredit him and the able men who are his helpers without giving them every opportunity to show us whether or not he is working for our benefit. Would that be fair? And are we who have no means of knowing all the ins and outs of education in this State going to say that we know better than those who have, what should be done. I leave the answer to these questions to any thinking person. I say give the new law a fair trial. Give our leaders a chance to show us that they are worthy of our confidence. And then, after we have done this, if we are still of the opinion that the new law should be repealed, we can take the necessary steps and go back to the old system. The law can be repealed just as well two years from now as now and will it not be wiser to wait. At any rate let us be careful lest we put our Empire State, the State that now marches at the head, years behind the other great states of Vermont, New Jersey, Ohio, and many others who have the township law, in educational progress. We are not living for the present, we are living for our children and for their children after them. Let us give them every opportunity to be so trained and so educated that they will live to be a credit to the new and greater country life in the new and greater age that is dawning upon us.

A Rural Teacher

—Delaware Republican, January 26, 1918

Finds Advantages in New Town School Law

The Knickerbocker Press, on January 21 last, contained an article on the town school law, criticizing my article approving of this school system, published in the same paper on January 14. This critic, writing from Voorheesville but stating that Guilderland was her town, objected to my approval of the present system on the ground that I was a lawyer and a city man and, therefore, unfamiliar with country conditions and the wishes of farmers relative to the education of their children.

My observation has been that the people attacking this system have indulged in unnecessary personalities in order to distract attention from the real reason for their opposition to the law, which consists almost entirely in their objection to contributing their fair share of the amount which is necessary for the maintainance of suitable schools for country children. While my own occupation and place of residence have nothing to do with the merits of this question, yet for almost eight years I have lived continuously on a farm of 150 acres, and I send my own children to one of these rural schools. I have the same objection that she entertains to paying unnecessary taxes, but as a parent of school children I wish the best system that is practical adopted for our country schools and I am willing to contribute whatever my share may be towards the improvement of the schools throughout the town. I have no financial interest of any nature in the maintenance of the present law.

I assume that none of the people would be willing to accept either this critic or myself as competent to plan a system for the proper management of rural schools. A portion of the money raised by the State through general taxation is used to employ the best experts that can be found to manage our schools through the State Department of Education. The New York State Department of Education is regarded as the equal of any similar organization in the United States. It is their duty, which they have properly discharged, to thoroughly investigate the condition of our rural schools and to endeavor to improve them wherever possible. This Department is familiar with the work done by similar organizations in other states in the Union. They know that the country school system which we have just adopted has been in operation for several years in most of the states on each side of us, that it displaced in these states the same system that we have just discarded, and that in each of these states it has fully demonstrated its great superiority over the old school system.

We are fortunate in having at the head of the Department, charged with responsibility for the care and management of our rural schools, a man who is recognized by educators as one of the best informed, most practical and progressive educators engaged in this particular field. Dr Finegan not only has demonstrated his worth to the people of the State of New York but has received the unqualified approval and support of the National Society of School Superintendents who have selected him as their president, and thereby demonstrated their complete confidence in his ability, his knowledge, his experience in educational matters and his management of our rural schools. It was only after a most careful investigation by Dr Finegan that the State Department determined to abolish the old system of managing our schools, and to introduce in its place the system which the states on all sides of us were employing, and the system which is similar in many respects to that

found in most of our cities. It would be the height of folly for people, who at best can be classified only as amateur educators, to argue that their ideas should be substituted and adopted by the State in place of the mature judgment of the greatest experts in this country.

The two main objections urged by opponents of this system are that it deprives small communities of local control and that it uses money raised in one locality for expenditure in another. Under the old system the trustees prepared budgets, and these were submitted to a school meeting of the taxpayers. Under the present system, while the budget is prepared by the board of education and published for the benefit of the entire town, yet no attack can be made successfully upon this budget if the proposed appropriations are for purposes recognized by the law and kept within the limitations prescribed by the law. Under the old system the taxpayers had the power, and this power usually was employed to cut down the budget so as frequently to prevent necessary improvements from being made, and competent teachers from being employed. The experience of sixty or seventy-five years has demonstrated that this system for these reasons has been a failure. The new system is based upon the same principles upon which all other town money is raised and disbursed. The principle of selecting competent men to take charge of such matters and trusting to their good judgment to refrain from extravagance and to spend the money not only legally but wisely, is followed invariably in the town government, in the city goverment, in the county government, in the state government and in the national government. The old system was an anomaly. It grew out of the situation where the private schools of several generations ago, which had been supported by the people in the vicinity, were converted into public schools for the free education of children and all the people in that little locality instead of merely the parents of the children at school, were forced to contribute for its support as a matter of public policy. But this system never was a success, and we have outgrown its necessity. It has given way to a modern system and we cannot go back to it.

In the disbursement of money raised for general town purposes we may find, for instance, that a large sum is used for the construction or maintenance of a bridge that is used by but a portion of the town, yet the people in another portion of the town who will never have occasion to use this bridge are forced to contribute towards paying for it; but sooner or later the latter in turn will require some public improvement, and then the section of the town which has enjoyed the benefits of the bridge will be taxed to pay for the public improvement in the other section. All are taxed for the general public good of the whole town, and so it is, and should be, with the schools. It is far more important for a man living in the southwest corner of a town to have the children in the northeast corner properly educated than it is to have a bridge or some other local improvement constructed in that locality, for he is sure to benefit sooner or later by the improvement in these children which must eventually benefit the entire town.

The new system affords possibilities which could not even be contemplated under the old system. Let me illustrate this by what has been done in our own town, and lest some reader may say at the startoff that such improvements must have been extremely expensive, perhaps unwarrantably so, I should mention that whereas the critic from Voorheesville stated that in her

town of Guilderland there are thirteen schools for which the town was obliged to raise $25,994, yet, in the town of Bethlehem, there are fifteen schools for which our town raised less than $25,000, and our tax rate was but seventy-two cents on every $100 of assessed valuaation. The first improvement made by our board which would not have been practical under the old system was to employ a trained nurse, to act in the double capacity of supervisor of physical training and school nurse for all the schools in the town. Whatever criticism may be made of the office of supervisor of physical training, every well informed person must concede that a competent school nurse will protect the health of school children, perfect the sanitary conditions of our schools and improve the personal appearance of many of the children. Every child in our schools is examined carefully by this nurse. Those having difficulty with their eyes or with their hearing or breathing, who have defective teeth or other physical weaknesses are reported to their parents, who are informed of their condition, advised to consult a physician or surgeon and frequently induced to take the necessary measures to safeguard the well being of their children. Our school nurse was largely responsible for the speedy control of an epidemic of typhoid fever in one of our large villages which was exciting the consternation of our people, and might have led to the gravest consequences. Our experience so far has imbued us with great confidence in this plan of having a competent trained nurse to safeguard the health of our school children.

We next organized a rather unusual type of school, offering an academic course for children of the first and second year in high school, and what may be termed an industrial course to cover a period of four years to be taken by children from the seventh grade upward. The principal of the school is a graduate of the agricultural department of Cornell University. He is giving a thorough course in agriculture at this school, extending over a period of four years and designed primarily for the benefit of farmers' sons, which includes also a very practical course in carpentry, forge work and machinery. We have employed also for the benefit of the girls a graduate of the State College for Teachers who gives a thorough course in home economics, including cooking, sewing, household management, home nursing, etc. This school is open to all the children of the town free of charge. Moreover, we encourage children from distant parts of the town to come to the school by paying all, or the greater part of, the cost of their transportation. Some of these children come by trains, some by motor busses and some by bicycles in good weather and horses in bad weather. We have taken out the seventh and eighth grades from two of the district schools in close proximity to this central school and give the children of these schools an option of coming either to the central school, in which event we pay their transportation, or of going into the city of Albany, in which event we pay their tuition, which amounts practically to the same as their transportation. Courses are so arranged that a child in the seventh grade spends his forenoon in the regular rural school, located in the same village in which is situated the new school, where he gets his usual elementary work, while he spends the afternoon in the new school at his industrial work. Children in the eighth grade spend their mornings at the new school, taking the industrial course and their afternoons in the old school getting their regular elementary work. This new school is located in an old dwelling house, and one of the novel features

is an arrangement by which the teacher of home economics has three girls living in the school with her for the first four days of the week, so as to be under her constant care and supervision, and in this way learn home management to far better advantage than they can merely in classroom work. When these girls have finished a period of two or three weeks living at the school their places are taken by three other girls. Of course, during the entire period all girls are having their regular cooking and sewing lessons in the school kitchen or sewing room. While no charge is made for the girls' lodging they all contribute towards the expense of maintaining their table at the school, and this amounts, as the mothers of some of the girls have stated, to about the same sum that it would cost for their meals at home. Such a school is made possible because the State pays half the salary of the principal, one-third the salaries of the other teachers and makes a generous allowance for equipment.

We have adopted in our town the principle of promotion in order to encourage and reward our teachers. If a vacancy occurs in a position that is more desirable than that held by another competent teacher in our town, we believe in promoting such a teacher to this vacancy rather than going outside of the town. This principle, of course, could not be applied under the old system. It has worked extremely well in operation. In one of our village schools the principal got into a row with some of the people there and before an investigation could be made by the board he broke his contract and deserted the school. It became necessary to fill his position immediately. We were able to transfer to this place a teacher who had been doing excellent work in another school in our town who thereby was rewarded by being given larger pay and a splendid opportunity to demonstrate her ability and authority in a prominent position. She already has made a great success in her new location and should win a reputation that will lead to further advancement, if not in our town perhaps in other towns or in cities, where they could afford to pay more for a first-class teacher than our town may be justified in paying. The place she left vacant has already been filled by a competent teacher, and the people of the village from which she was taken realize that they in turn, when a vacancy occurs in their school which is superior in many respects to most of the schools in our town, will be able to call upon the rest of the town to surrender to them the most competent teacher occupying a position of inferiority to that becoming vacant. We believe this system of promotion will improve the schools throughout the town, and even make our system attractive to teachers outside of the town, who otherwise might not care to take a position in our town that in itself might not be particularly advantageous, but as a stepping stone to something better where the merit system is recognized might be extremely desirable.

We have also found it advisable and necessary to employ a regular substitute in our town, which could not have been done under the old system. We have four classrooms in one of our village schools, and three classrooms in another village school. The principal of each of these schools is one of the regular teachers whose work confines him to his own classroom, and prevents him from properly supervising the other classrooms. Notwithstanding this he has been held responsible for the condition of the entire school. The employment of this substitute enables us to send her for a portion of her time to each of these schools, thus permitting

the principal to surrender his class to the substitute and supervise the rest of his school. The substitute also takes the place of other teachers at the school as well as the places of teachers at our one room schools, thus enabling the regular teacher to spend a day or two visiting and inspecting other schools, either in our own town, or in the adjoining cities. The visiting teacher is enabled in this way to observe different methods from those employed in her own school and thereby improve her own work. This system so far has worked well and is meeting with enthusiastic response from the teachers.

Contact With Teachers

We have made it a point under this new system to have all the teachers of the town meet the board once every four weeks, at which time they file their reports of the school work, and obtain their checks for four weeks' salary. This permits the board to meet frequently all the teachers and to discuss with them various problems involving the different schools, and also enables the teachers to become acquainted with each other, and to talk over with each other the various questions of school management in which they are interested. We have also arranged to have an expert on rural schools attend these meetings and deliver a course of lectures on modern methods of teaching and managing rural schools. We hope also that we can arrange to have the younger teachers in our town who have not had the advantage of a course at a normal training school, spend a portion of their summer in attendance at one of the summer courses at a school devoted to the training of rural teachers. We expect as a result of these measures to increase the teacher's interest in her profession, to stimulate her ambition and to improve her methods of teaching; and we intend to so organize the force as to promote those teachers who demonstrate their ability and their devotion to their work.

The result will be that we should have very much better teachers and greatly improved schools, with corresponding advantages in the education of our children. All of these things are done in many of our cities where the same system of school organization is in operation that is provided under the present town school law. The results have been satisfactory in the cities and we anticipate the same improvements in our country schools.

I should add, inasmuch as some of the frenzied opponents of the new system have stigmatized it as an example of "Prussianism" by which the schools of the State will be managed by the State Education Department instead of by local representatives, that all of these changes originated with our own board, that none of them was ordered or even suggested by the state board, although each of them after adoption tentatively by our board was submitted to the State Department and approved by it before being put into operation.

Elsmere, January 25 CHARLES J. HERRICK

—Knickerbocker Press, January 28, 1918

Letters from the People

To the Editor of The Journal:

I have read with much interest the letters appearing in the *Journal* in regard to the township school law and am rather glad that as "Mother"

I was able to draw out something besides generalities. From the first I have been thoughtful of the law mentioned and have discussed it with both educators and parents as well as with the man in charge of the exhibit of the subject at the State Fair at Syracuse. Always the farmers in thinly settled districts opposed it thus leading me to ask "why."

Yes, I am a mother and have always lived in town with the exception of the time when I taught in a district school which was for the length of three terms, and in case there should be criticism I would say that I was not "fired."

I know what it is to wade through deep snow to a cold schoolhouse, often to build my own fire, often to sweep the floors, to dust and to clean the windows. I know what it means to have between 40 and 50 pupils with 15 classes a day, many in the same class having textbooks that belonged to their parents and they of such variety that assigning the same lesson to all was something of an undertaking. As one of the terms was spent in a small school I also know what it means to try to make enough work for two or three pupils and myself to keep us from stagnation or indifference. It is this very fact that many school districts were drawing public money for so few pupils that made the old way seem inefficient. Then there is the incentive to study that comes with rivalry, the preparation for citizenship and good fellowship, that poise that comes with constant contact with others of our kind that one gets only in the larger school.

I take it for granted that those who are opposing the new law have either read or heard read article 11-*a* to which they refer. Of course we must take into consideration that few proposed laws are ideal even to the minds of the farmers, who must not feed the people stronger food than they are able to assimilate but must only propose such reforms as it seems the people can intelligently accept and, it seems, we were not ready for this new school law.

It is a good deal like the present food conservation. The housekeeper may know that the menu is well balanced, the food wholesome and nutritious, but the greatest problem comes in getting the family to eat the approved food. They have become accustomed to certain foods cooked in certain ways and they object to the change even though they may benefit by it and the people as a whole be better fed. Our representatives in The University of the State of New York as well as those in the food conservation committee see the work as a whole while we are apt to think of the law as we do of the weather signal — only created for our own local needs.

At the exhibit at Syracuse the model schoolhouse and grounds, the covered wagon for conveying the children to and from the schoolhouse seemed a long step forward, especially the wagons where soapstones, flatirons or footwarmers might be used to keep the little folks warm. I could not help but think of the crowded cars of our large cities where children must ride for miles to school in close contact with all kinds of disease and filth and the air putrid with bad breaths and unwashed clothes.

The taxes seem to be the biggest objection and I do not doubt that they are a burden but if you can have more grades, better apparatus, more experienced teachers by pooling your interests, as has been proven in some localities, you need not send your children to the city school at so young an age,

the rudiments of agriculture and household economy can be taught, they will be able to render some assistance to the busy parents and will be surrounded by the wholesome atmosphere of the country. "Farmer" wishes each district to take care of itself. Has he visited many of the districts of his State? This law would not have been needed if each district had cared for its children.

To "Another Mother," bless her, I would say that our children have sometimes had to sit in wraps in the winter time and this very morning one of the rooms was dismissed because the room was too dangerously cold to keep the children even with wraps. I can not get the thermometer above 53 in one of our own living rooms though there is a furnace with just as good a fire as we can build in the cellar. There are two reasons for this, namely: the war with all its attendant privations such as lack of coal to supply our many transports, etc., the unprecedented poor quality of the coal that we do receive, and the effort to save; and the second reason that never in my whole forty-five years have I ever experienced such prolonged cold weather in this locality where the close proximity of large bodies of water renders the atmosphere damp and the cold more penetrating.

"Another Mother" is looking for immediate results. We can not adjust ourselves to new conditions or achieve our goal without steady and prolonged effort. Why is the power in the hands of one trustee when you are entitled to three or five? There is often safety in numbers united for a common cause and you may under stress appeal to the State Commissioner.

The Brookton farmer complains that the law takes the burden of taxation out of the hands of many and places it in the hands of a few while it seems to me that this is just what he advocates in going back to the old system. There never was a greater chance for the people to shift the responsibility than in the old conditions. I should like to know personally "A Taxpayer." A letter so devoid of bitterness must come from one whose heart and mind are big and broad. Yes, I do know of the men worth while who have begun their education in the district schools and that is one reason for making it possible to have larger, better equipped schools and girls may be kept among the wholesome surroundings of country life as long as possible which (not the excellency of the old schools) was the foundation stone in the character of those men and women who made good.

I would like to ask "A Farmer" if the $104.20 school tax was a yearly tax or if it did not include a special tax for building or improvements. Special taxes are liable to come to all as Ithaca must know after having two of her school buildings burn in one year. It is becoming known, but slowly I will admit, that consolidation of even city schools as in the Gary system, is less expensive and tends to democracy. It costs from $40 to $50 to educate one pupil in our city high schools. Do not talk too much about the tuition, it might be raised to meet the expense which is equally borne by taxpayers who have no children. Many of "A Taxpayer's" problems are purely local and would indicate a disposition to shun responsibility and a lack of desire to be up to date and growing. The schools are pushing our young people rather hard but after long years of effort they are so arranged that a pupil of unusual ability may go as fast as he desires and the pupil of slower mind may take a longer period, so if he rushes too fast for his

store of nervous force he must necessarily be to blame. Twenty years ago there were more farmers' wives in the asylums for the insane than women of any other walk of life. It surely could not have been the rush of school life that put them there. The future farmer must learn to conserve energy, to take advantage of the best of the new inventions for lessening labor, to know the land and how to preserve its fertility, and to know his family of humans as well as his live stock and how to conserve their energies, and there is no better place to teach this than in the country schools where the problems of one are often the problems of all.

No, I do not hold an office or draw $500 a year salary because the position I occupy is rewarded by an allowance which in my case is generous. Why not form a parent-teacher association in your township and get together on your grievances? Have you shut the teachers out of your grange?

Finally we are in war. Nothing is normal and what might work to our advantage in peace times will not now.

A MOTHER

—Ithaca Journal, January 29, 1918

Condemned Without Trial

Johnsburg, N. Y., Jan. 26, 1917

Editor News: From time to time I have read comments on the new township act, most of them unfavorable. It seems to be hailed as a demon, demoralizing children, spending money unnecessarily, and swallowing up districts.

The act was planned with the view of combining districts eventually. This feature is feared mostly because people accept it in its exaggerated form. I do not believe the combining of districts will be widespread, but will touch a few outlying districts where the attendance is very small. At best, the wages in such districts have to be fairly good before a teacher will consider the position. When the entire expense of the school is summed up, reports will prove that the cost is much more per child in that one-room district than it is in a graded school of a village. Why not, then, combine with your neighbor and share your expenses together for economy and for the benefit of your children? Today the world is commercialized and dollars are the criterion. While possibly now the taxes seem high I have reason to believe that later the districts will share more proportionately.

One mother argued that her children would have to walk to the assigned place and then wait an hour, more or less. The time, the place and conveyance could easily be adjusted to the need. She also said that she had guarded her children's morals carefully, and now they would be mixed in with children about whom she know nothing, and possibly spoiled. The mixing is fine and the good will still be good. Mother's influence goes farthest.

Should you speak regarding system, people say, "Oh, yes, I believe in system." What is the township act but a system—a system for the rural school? In one paper it was stated that under the old management the trustee resided in the district, could easily be approached by teacher and pupils, and had the interests of the school at heart. He may have had the interests at heart, but convenience viewed the needs from one side and the

people of the district from another side, and the trustee, in his efforts to keep on the "right side" of the people, was handicapped. Does it not seem that through a board of trustees he has more power to supply the actual needs of the district? Because he is a member of such a board, does that make him less interested in the welfare of the district? He has need to feel that he is a part of the whole, that upon him comes a greater responsibility, therefore from him must go greater and more efficient service. Since the days of '61 our motto has been "In union there is strength." Still let it be.

The scientist, the inventor, the chemist, each in his own way, tests out; no one questions his right. This township act is a system in embryo; let it be "tested out."

A Rural School Teacher

—*Warrensburg News, January 31, 1918*

The Township Systems

Editor Evening Times:

Sir: It is true that the township system originated in Germany, was transplanted to Britain by the Germans and later brought to America by the descendants of those Germans who once conquered the Britons. But what matter where the system originated! Before discarding the township because of its German origin let us investigate what effect it has had on the progress of mankind. The first thing that attracts our attention and challenges our admiration is that the people living under some form of the township systems have always been able to protect themselves from a foreign foe. We have only to cite Germany, England and the Eastern United States. These countries have never yet come under the heel of a foreign oppressor outside of the Teutonic race. Local self-government taught them that "in union there is strength." Taking pride in building up, strengthening and ornamenting their communities made strong nations. The various townships became links in the mighty chain of freemen. A chain is only as strong as its weakest link. Hence every township necessarily became interested in the growth and character of every other township; and just as every person in the township was interested in the development of his own town, so every town was interested in the development of every other town that all together might develop into a strong nation, capable of protecting and aiding any or all of the towns that entered into the nation's composition.

Uncle Peter represents a self-centered class whose horizon is bounded by their own selfish desires. They do not see, or do not care to know, that in helping to make a progressive township they not only are safeguarding their own property and family, but are also opening new avenues of prosperity to themselves and neighbors. And if all the towns of our State are filled with intelligent and progressive citizens then necessarily the body politic will be such as to establish and maintain an intelligent and progressive commonwealth.

Uncle Peter would have a property qualification for voting. Such a system would be wholly undemocratic and entirely out of harmony with the

principles for which we are supposed to be waging the present war. If only taxpayers could vote no public improvements would be made except such as would bring immediate and direct benefit to the voter.

Our venerable friend asks why should a few taxpayers bear all the burden of the public highways? For the simple reason that the roads are a public utility and as such should be supported by public taxation. The townships that have the best roads are the most progressive, because they have more ready and frequent access to the greater centres, and because they are more frequently and easily reached by outside influences. The town without improved highways is non-progressive and lagging in public spirit and philanthropy. Probably no county in the State with the same assessed valuation has a better system of public highways, or a better county superintendent of public highways than our own Herkimer county, and the old man's yell that our public roads were better under the pathmaster district system is the dying squeal of an obsolete custom. Rome for years held her conquered territory because she could quickly send her troops to the farthest bounds of her empire over improved roads that radiated from her capital in all directions like spokes from the hub of a wheel. The successes of the German armies in the present war are due in a large measure to her magnificent highways, over which her huge auto trucks quickly transport her troops and munitions of war. What is true of a township is true of a nation. A nation's road system is a true index of the nation's rank in civilization. Any township without improved highways is a weak link in the chain, and any citizen who talks like Uncle Pete against township road building is a traitor to his country, because, if these United States are to take first rank in the commercial world they must, and that right quickly, build up and maintain the most comprehensive and convenient road system to be found anywhere. Give us transportation facilities, our varied climatic conditions, our variety of soil, our great mineral wealth and our boundless water power can feed and clothe the world; and then only can we exercise the inherent instincts of our Anglo-Saxon forefathers to conquer the world. But in this commercial warfare we shall rob a people to make them richer, and enslave them to make them freer than ever they were before.

When the old rate bill system of schools was abolished and the district system was adopted by the Legislature Uncle Peter and his friends put up such a fight that the district system had to be voted on a second time by the people before it became firmly fixed. So the present complaint against the township system of schools is only the customary expression against change. The same people made the same complaints when the change was made from the old pathmaster system of working roads to the present township system of working roads. Uncle Pete, with much inward groaning, asks why those who have no children should be taxed to educate other people's children? The answer is obvious. The children are the wards of the State, and the State will be strong only as the people are well trained. Self-preservation is the first law of the State, and the State is preserved by her public schools, and the kind of public schools she maintains determines the destiny of the State. And again the first right to all property is inherent in the State; therefore the State has a right to exact an equitable share of all property for the support of that vital public necessity, the public school. Say, Uncle Pete, how long would your life and your property be

safe had there been no schools in your neighborhood during the last 50 years? You say you have received no personal benefit for the thousands of dollars of school taxes which you have been forced to pay. Has it been worth anything to you to live among moral and intelligent people where you could accumulate property? Is it worth anything to lie down at night, feeling yourself under the protection of law, justice and fraternity? Or perhaps you would prefer to live in Mexico or Russia. I said above that the State has a right to exact an equitable portion of property for public purposes, and the township school system is the only system of public schools yet devised that places an equal burden of taxes on all residents of the township. Under the district school system a man living in the poorer section of the township was forced to pay often four or five times as much tax as another man living in a richer part of the same township to support the public schools of the township. Since the public schools are the vital factor in making good townships, and since good townships make good states, then the one man was paying for more than his share toward the development of the State. This is obviously unfair and undemocratic — a violation of the very principles for which our forefathers fought in the Revolution, and a violation of that democracy for which we are fighting today. The question is often asked: "Does the township system add to the cost of the schools?" The only additional expense is the small salaries of the clerk and treasurer, and these may be largely offset by purchasing fuel and supplies at wholesale. The present town boards did not hire this year's teachers and are in no wise to blame for the necessary increase in wages. Nor is the township system to blame for the present high prices of supplies, nor for the scarcity of fuel. Most people living near schoolhouses with large wood-lots refuse either to loan or sell wood to schools to help tide over a storm until the board of education can supply the needed amount. If private individuals have difficulty to supply one family with fuel what must be the difficulty of a board in supplying from 6 to 12 schools in widely separated parts of the townships, in some districts of which there is not enough public spirit to keep open the roads and where there is pronounced hostility to the board of education and to the township system. Next summer the boards of education can purchase the year's supply of fuel at wholesale and store it at the schoolhouses for winter use. This can be drawn when the roads are in the best condition. Under the township system, a fair and equitable scale of wages can be paid the teachers, thereby keeping the best and getting rid of the inefficient. Then, too, the boards of education can gradually bring about a standard for repairs to school buildings, making a uniformity throughout the township. It is only by standardizing our roads, our bridges, our schools, in short all public utilities, that our township can have that healthy growth that makes for a strong state and an aggressive nation.

Thus, Mr Editor, I have presented both sides of the township systems. The reader is at liberty to take whichever side he prefers. But this much is certain, the farmer is the man most vitally interested in the rural schools. If he is not satisfied with the present law he should draw up and submit a bill that will satisfy him, but if he is the patriot he pretends to be he will see that there is incorporated in his bill a rate of taxation that falls equally on the "just and the unjust" throughout the entire township.

On Saturday next, February 2d, there is to be a large gathering of farmers in the village of Herkimer. Every farmer interested in the rural schools should make every effort to be present and help draft a bill that will put Herkimer county on the map as a progressive school county. But I rather mistrust when the farmer, or any other man, frames a school bill big enough for the Empire State that may please everybody, it will be when Old Gabriel blows his trumpet. For the rich districts will be no more willing to bear their just share of the burdens of township taxation under a new law than they are at present.

This war is placing upon the farmer the greatest burden that he has ever been called upon to bear in the history of our Nation. The flower of young manhood is being stripped from the farms, leaving them too often desolate or forsaken. And these young men, the pride of the country side, the props of old age and the mainstay among the Nation's defenders, can not be replaced. More than a million red-nosed sots are loafing about the streets and saloons or are in poorhouses, asylums, jails or prisons, for whom the farmer is called upon to raise food. These parasites on the farmer were made what they are by the fiendish partnership between Uncle Sam and the brewer and distiller. Had this great government trained this million or more of men into ways of usefulness and sobriety instead of drunkenness and debauchery, they could have been skilled men on the farm or in the machine shops making farm tools and farm machinery so greatly needed at the present time. The government that has directly aided and protected the saloonkeeper and dive proprietor in debauching the farmers' sons, now calls frantically to the farmer to raise more food, and save more wheat, while the same government has permitted enough food to go into making the Devil's brew to feed all the allies in Europe. The government is urging the farmer to cut more wood, while right now, after every pay day in the anthracite coal mines 20 per cent of the miners are incapacitated for work through strong drink, permitted by the government, thus cutting short coal production by over 3,000,000 tons per year. Not only that, but the government has indirectly come into competition in the labor market with the farmer, thus taking from the farms the skilled hired man. With his son at the front and his best hired man in the munition plant, the farmer is at his wits' end. In their sore dilemma there is great danger that the farmer may take his children from the public schools and set them at work on the farms. Such an act would be a catastrophe to the entire nation. The rural school in the past has furnished the red blood of the statesmen — the leaders in state and national affairs. More than a million of the farmers' sons who were destined to become leaders have suddenly been called from civil life to become heroes of men. Most of them will never return, or will return physically unfit to carry the burdens of the strong. Who will take their places? From whence shall come the red blood of the future — the statesmen who will bind up the wounds of war, build our great transcontinental highways, help to establish justice and tranquillity once more among the nations, and make our Nation a democracy in fact as well as in name? Obviously in the future as in the past they must come from the rural school, and if the rural school fails in this crisis in our Nation's history this country will be filled with the discord of rival factions, as in Russia.

Then let the farmer, who today is the real hero of the nation, look beyond the trials and temptations of his present needs, and while praying for his son and his neighbor's son at the front, may he at home defend his rural school, seeing more clearly day by day the vision of that great army of young people who shall leave the old school house on the corner to become the leaders of the nation.

S. C. KIMM

Herkimer, N. Y., Jan. 30, '18

—Little Falls Evening Times, February 1, 1918

Further Discussion of New School Law

DEAR MR EDITOR:

I believe you are a grange booster; what do you think of this?

Report of standing committee on common schools, of the State Grange. It was adopted without a dissenting vote at the meeting held in Oneonta, Feb. 9, 1917, a year ago.

Your committee has made a careful study of the report of the standing committee on education and common schools of the State Granges, and has made full use of the excellent work done by that committee during the past year. It has held lengthy hearings, at which all interested were permitted to be heard; 30 persons appeared and spoke, either as individuals or as representatives of their granges. It has examined with care all the resolutions submitted to this grange on the subject of rural schools, by pomona and subordinate granges of the State, and has given due consideration to the same, and offers this report as a substitute for such resolutions.

As a result this committee is unanimous in its belief that the welfare of the rural schools of this State demands a change in the methods of administration, to the end that the burden of the same may be more equitably distributed and the authority for the administration of the schools may be lodged in the hands of the people who support and patronize them.

It found, it is true, a considerable diversity of opinion on many matters, and that it was impossible for any individual or set of individuals to secure all those things which they would desire to see incorporated in new school legislation. In fact, every member of this committee has found it necessary to surrender some of his personal views in order that a working compromise might be reached. But this has been cheerfully done because we realize that some legislation is desirable and necessary; (Mr Editor, what was the resolution of the supervisors of Delaware county?) That the State Grange should have a voice in such legislation, and that to further delay action would not only be neglecting an obvious duty, but would undoubtedly lessen the future influence of the grange in this and other matters.

Therefore we recommend that legislation be passed making the town the unit of school organization and taxation.

Mr Editor: The above and a whole lot more along the same line which simply catalogues and specifies is found in "Elementary Education," vol. 2, Report of Education Department for 1917.

It appears, Mr Editor, from an investigation of this report that the Educational Department and Legislature were, in enacting the present law, carry-

ing out the counsel of the granges of the State, and who is so foolish in these rural districts to think that the grange members are going to injure their own interests?

The present law was drafted after careful investigation of laws in other states (every state that touches New York State has the town unit in taxation and administration of rural schools) and after correspondence with administrators of these laws.

Mr Editor, we would like to ask each supervisor who voted for those resolutions that wanted the good old way, if he ever saw or read the new law? We do not believe any of that bunch belong to the grange nor that they ever read the law. Is it not about time for the grange to turn its attention to the supervisors about election time?

What did they call it — "oppression?"

Mr Editor: Clark Nesbitt is a member of the grange. I do not believe he stands for repeal and I am confident that he did not have the support of many of those who write "Supervisor" after their names.

This State has gone too far ahead ever to go very far back.

"Au Revoir"

Delaware Republican, February 2, 1918

The Town School Law as Viewed by a Teacher

To the Editor of the Knickerbocker Press:

Sir: Much comment has been made on the present town school law and much ridicule has been manifested.

From a teacher's standpoint of view, I think the value of the present system can hardly be overestimated. It is going to promote a wonderful system of improvement in our rural schools in a not far distant date. The time has hardly elapsed since the town board has been in power to form an opinion of its value. Too many are now ready to condemn this system even though our rural schools are to be benefited. Here, let me explain how they are to be benefited.

In the first place, after the town board has been in power for a year, the promotion of good teachers to better positions in the town is an incentive for teachers to follow that profession. It is going to create more interest for their work and we will have far better teachers than ever before. So many of our teachers after graduation follow the profession long enough to earn a "trousseau," and the rural schools advance the cost. Still we can not say that the fault lies wholly with the teachers, when we consider that most rural schools offer no advancement to teachers under the old system. Can we therefore wonder at their leaving the profession before they had learned to be a successful teacher? It does not require merely an education to be a successful teacher. That is only a foundation on which we must work. It requires experience — the key to success.

Another instance of the value of the town board is the demand for good teachers. The work of each teacher is investigated and if satisfactory work is not done, they are to be dismissed. This will require that all teachers

do good work and there will be no infringement of "poor" teachers upon any of our rural districts.

Again, much fairness and justice will be given teachers. In the past no regard for these traits was shown. I quote you an instance to show that weak point of the old system. In a certain locality a good conscientious teacher had been engaged by a trustee of that district, and had taught two successive years. She had proved herself an efficient teacher and had endeared herself to the community at large. The following year another trustee was elected. He engaged another teacher, one just graduated, with no knowledge of rural conditions. She secured the position because she was an intimate friend of the trustee's family. The former teacher had proved successful, still she was dismissed for an inexperienced and unsuccessful teacher because one trustee had sole authority in choosing a teacher. Was this not an injustice to the successful teacher? Was there any regard for fairness?

Then, too, some of our former trustees used no judgment whatever in choosing teachers. They considered financial economy far more important than efficient economy. A certain trustee once remarked to me, that anyone could teach the rural schools in the present day. It does not require much of an education. Consequently, after learning the prospective salary of each applicant, the "cheapest" teacher was accepted. Such a trustee had no interest for the welfare of his school. It was merely a compliance with the law, not an education of merit, that he sought.

Too many trustees, in the past, have been only too willing to reward teachers with inadequate wages. It was considered economy to secure a teacher for ten dollars a week even though education (as far as the teacher was concerned) was at a standstill, while a salary of fifteen dollars a week to a good experienced teacher was robbery. Too much stress and thought have been placed on money, while education has been placed in the background.

Another disadvantage of the old system was that one man had the authority to select the teacher. In many communities it has been almost impossible to elect trustees who would serve and as a consequence they served unwillingly. School interests were overlooked. Good teachers were not demanded. The children of those districts were defrauded of an education that rightfully belonged to them. Therefore, is it not better to have several trustees or a board of trustees to look after school interests and secure competent teachers, than a disinterested trustee?

Mrs Merritt, in her reply to Mr Herrick, under date of January 21, undoubtedly has a wrong conception of the value of the present school system. This new law has not as yet been in effect a year. In fact not more than one-half of the school year has elapsed, and many matters have been improved already. Yet we can hardly expect any very great change until, at least, one year has elapsed. Then, we shall see the improvements of rural education, for we must remember that October's apples can not ripen e'er May's blossoms have withered.

I will admit, in my opinion, that there are some clauses in the town school law that need amending. Especially is this true regarding the taxation question and several minor clauses. But the selection of the teachers for each township should be solely in the hands of the town board.

I see no reason why one clerk can not perform the services of a large township. As regards his salary, if the sum is not adequate for his duties as clerk, how about the salary a trustee receives? I think you will agree that there is not much profit in a trustee serving for pleasure.

I know of two townships where the clerks have performed their services well. I have heard no complaints where schools have been deprived of necessary supplies where the needs were made known in these townships. In fact, in most cases all such communications have received prompt attention, and it was not necessary to wait for a meeting of the board before it was granted.

Mrs Merritt has also said that trustees gave teachers last year $38 for janitor work. I quote you an exception to this, for a certain janitor, a schoolboy, received $27 last year, and only in the past three years many janitors received but fifty cents a week. I, myself, as a teacher have taught for $9.50 per week with the niggardly sum of fifty cents a week added for janitor work. This year, I understand that $40 is allowed in each district for janitor work, and where the need of supplies have been made known to the board, they have tried to furnish them. Again, last year, after school meeting in May, a certain trustee engaged a teacher for ten dollars a week. This sum, at the present time, will hardly cover the expenses of a teacher. This is not much of an encouragement for any teacher to offer her services as a gift to a rural district. Can we therefore wonder at so many teachers leaving the profession when they can secure good positions and a much higher compensation in other branches of work? Such a trustee does not consider the cost of securing an education for the purpose of teaching.

Mrs Merritt speaks of very inferior teachers in the past. Here, let me ask whose fault it has been. From experience I am well aware of the cost of a Normal education, being a graduate myself. And, it is hardly fair for any district to demand a good teacher unless they are willing to meet the demands of a salary sufficient to fully compensate for a thorough education. There are now so many different branches of industry open to young women that require so little education, and many do not prepare for teaching. For this reason better conditions should exist so that we may have better educated teachers. This has been proved in a certain rural district. For several years, a large rural school had been in charge of some very inferior teachers. They received between $10 and $12 a week salary. Finally the school became in a deplorable condition. After a time, the district became aware of the downfall of education in the school, and at the next school meeting, voted to engage only normal graduates as teachers with a weekly compensation of at least $15 per week. It is needless to say that since that time they have secured efficient teachers and as far as I can learn, have had a good school.

In conclusion, I wish to say that while some clauses need amending in the present school law, I deem it necessary that the choice of teachers be left entirely with the town board. For then, and then only, can we have a good system of education throughout all rural communities.

A TEACHER

—Albany Knickerbocker Press, February 4, 1918

Professor Works on the Township School Law

Professor Works, of Cornell University, replies to an editorial which appeared in a recent issue of the *News* in which we condemned the new township school law and said that it should be repealed. Assemblyman Fenner of this county is one of a number of legislators who have introduced bills to repeal it.

Professor Works has given an illuminating exposition of some of the important features of the law. We agree that many of its features have been misunderstood. In the matter of consolidation of districts, the new law is better than the one which it superseded. A consolidation can only be consummated now in pursuance of favorable action by the voters of the districts concerned. It was wise to take the power of consolidation from the State Department of Education and place it entirely in the hands of the people.

It is a good provision of the new law that no board may include in a tax budget an amount in excess of one-half of one per cent of the total assessed valuation of the town for the improvement of the school property of the town without a favorable vote by the people.

We concede that the township system has restored power in the matter of consolidation to the hands of the taxpayers, and in the levying of taxes they have lost no power as compared with the district system, except that this power is not lodged, as it should be, with each individual school district.

We are glad that Professor Works is in accord with us in believing that our present system of electing district superintendents is unsatisfactory. We regret that he does not suggest a better system.

We are also willing to concede that the State Department of Education was in no way influenced by any political partisanship in framing and recommending the Machold township law. Nor do we believe that the Department was influenced by any political partisanship in devising and recommending the passage of the law which created the office of school superintendent, abolishing school commissioners and providing for the election of these school superintendents by what we call a body of SUPERMEN, called school directors.

While conceding all this to the State Department of Education, and while acknowledging the several good points in the new township law to which Professor Works calls attention in so lucid a manner, we still feel inclined to stand by every word which we wrote in condemnation of the Machold law.

Professor Works suggests that there is nothing in the new legislation which justifies us in characterizing it as "trampling down the principles of home rule in educational matters." We will see about this. The professor is entirely wrong in thinking that we had in view the method of school consolidation for which the law provides, when we condemned it in forcible language. Not at all, we were well aware, as Professor Works points out, that in this respect the new law is an improvement over the old one.

The vicious principle of the new law which is fundamental and undemocratic, and which does trample down the principle of home rule, is the abolition of local district government for the district schools. We do not think it would be wise for a county board of education, composed of five members, serving without compensation, to undertake to run all the schools

in the county. Similarly we think it unwise, unjust, undemocratic, vicious and dangerous for a town board of education, composed of five members, serving without pay, to be entrusted to run all the schools of a township.

Take the town of Caroline for instance. It has 16 school districts. Each one of these districts (the one at Speedsville for instance), formerly conducted its own affairs, held its school meeting, elected its trustee or trustees, passed on its school budget and on the question of any extraordinary expenses for school improvements. The men and women who attended this school district knew local conditions, it was their own children who attended the school, and, we believe, they were more competent to select a trustee than any other possible group of citizens and far more competent than a town school meeting. The trustee elected also knew local conditions, knew the sentiment of his constituents and he was the right man to hire a teacher and to carry on the business of the school district as the representative of the people of the district. This was a democratic system, this recognized a sound principle of home rule in educational matters.

Now the school at Speedville is governed by five men who have 15 other schools to look after, who serve without compensation, and a majority of these men live 10 miles away from the school they are governing. The law provides that not more than three of the school board shall be from any one district. Even were the members of the town school board scattered as widely as possible, 11 districts in Caroline would be unrepresented on the board. The law makes no provision for the expenses of the board of education in visiting the different school districts, and the town boards of education, as a matter of fact, do not visit the different districts. They ought to do so, they ought carefully to inspect every schoolhouse, note its sanitary conditions and its state of repair; otherwise how can they intelligently decide what it needs? And how can they decide whether last year's teacher is the right man or woman for the position and deserves reengagement? Even if they visited every school in the township occasionally, and often talked with the patrons of the school, how little they would know as to the real needs of the district compared with those who reside in the district and whose children attend the school.

We did not elaborate these points in our editorial but we pointed out that the indignant protest against the township school law was due to a feeling on the part of the people in the rural districts that they are competent to conduct their own schools, that they are determined that they will conduct them and not surrender important educational matters entirely to non-residents. We pointed out that in these days when the rural districts have telephones, free rural mail delivery, the parcel post, granges, daily newspapers and magazines, they also have a citizenship sufficiently intelligent, sufficiently well educated and sufficiently enterprising to conduct their own district schools. And we also said that there was every indication that they intended to assert their RIGHT to conduct them.

Professor Works defends the system under which every property holder in a township is compelled to pay, pro rata with his assessment, an equal sum for school expenses. We did not attack this feature of the law, except by inference, when we pointed out that some citizens found their taxes doubled, trebled, and quadrupled, in connection with a law that took away from them the management of their school and conferred this management

usually on nonresidents, but we do question the fairness of a law which makes a farmer pay as much for the erection and maintenance of an expensive high school, when he may live 20 or 30 miles away from that school as the property owner who may live only a stone's throw away from the school. We certainly can not wonder that farmers balk at paying for the erection and maintenance of schools which are so far away that their children can not attend them while residing at home.

Professor Works is entirely in error in thinking that any political partisanship has prompted us to criticize the new school law. If he believes that the protest against this law eminates from Democratic partisans, he is utterly mistaken. There are twice as many Republicans as Democrats who object to the law, but this is simply because there are about twice as many Republicans as Democrats residing in the rural districts of the State. We certainly do not believe political partisanship often guides the policies of the State Department of Education.

Professor Works thinks that our school supervisors (formerly school commissioners) should not be elected by popular vote, and he says the first question he wants to ask regarding those responsible for the instruction of his children is in regard to their intellectual and professional fitness, and the last is in regard to the political party to which they belong. This is a commendable position to take, but when school commissioners were elected by popular vote, they were not chosen on account of their political views as was often proved when Republican districts elected Democratic school commissioners. The average voter is sensible enough to ignore party affiliation in educational matters. There is little of party politics in connection with our public schools, although we nominate and elect our boards of education on party tickets and in accordance with the party system of democratic government. We criticize the law which abolished school commissioners and provided for school superintendents elected, not by a direct vote of the people, but by school directors, because this law, ostensibly enacted to keep this particular office out of politics has proved to be an absurd failure. Can anyone wonder that we question the nonpartisanship of a method which makes the incumbents of a certain office all members of one and the same political party?

If Doctor Finegan were consulted by some young man desirous of obtaining office as a school superintendent, and if this young man were to ask Doctor Finegan about the qualifications for the office, the doctor would be compelled, if frank, to ask him, "What political party do you belong to?" And if the young man were to reply, "I am a Democrat," Doctor Finegan would have to tell him, "Well, if you want to be a school superintendent, you will have to become a Republican."

We can not think favorably of the nonpartisanship of the method of choosing school superintendents by school directors when it results in placing in these offices only men who belong to one and the same political party.—*Ithaca Daily News.*

Elsewhere in this issue, the *Recorder* begins the publication of a series of articles, in the form of questions and answers, with regard to the township school law, explained it thoroughly, from a standpoint favorable to the law, correcting misapprehensions of it, showing its workings and pointing out its advantages. These articles have been prepared by a well-known educator,

after a close and careful study of the law and should be of much help, we think, to the intelligent voter in forming a definite opinion as to a measure which has caused a great deal of discussion and against which a strong feeling has been created, based, for the most part, however, on a lack of knowledge or a misunderstanding of its provisions.—*Amsterdam Evening Recorder, February 4, 1918.*

Rural Parents Object to New School Laws

Parents of children attending the rural schools are of the opinion that the strenuous game of "hunting the thimble," engaged in once a month as per instructions of a "physical training teacher" is not necessary. They fail to see its value as physical training and exercise of the muscles for children who have to trudge from one to several miles to and from school, cut wood, help with the milking, and do several other kinds of chores; a little skating, swimming, baseball and other robust games, in season. For that reason they ask the repeal of the educational law insofar as it requires the students to have "physical training" once each month whenever the physical training teacher comes to show them "how to play."

The parents also do not believe that the physical examinations as conducted by the regularly appointed physicians amount to anything "except 50 cents for each examination for the doctor," and they want this part of the educational law also amended or repealed.

The third objection on the part of the parents especially those who are taxpayers, is to that part of the township educational law which makes each town support a board of education which has supplanted the independent school districts and their trustees. Bills to amend all these features in the educational law are before the Legislature. The hearing which was scheduled to be held next Tuesday on the board of education feature has been postponed until Feb. 27, at which time the three above-named objections to the law, and for which bills to amend and repeal are in committee, will be heard at the Capitol. It is expected that a delegation of taxpayers from the rural districts in Broome county will attend.

The board of supervisors has gone on record as favoring the repeal or modification of the law with respect to the town boards of education, and formal requests to the county's legislative representatives to work for the amendment or repeal have been presented to Senator Hill and Assemblymen Jenks and Whitcomb.

Speaking of the three obnoxious features, which are sought to be repealed or modified, a resident of the town of Chenango, who asked that his identity be camouflaged, said to a reporter for the Binghamton *Press:*

"The education of the children in the rural schools should be as important as the education of children in city and large village schools, and the parent of the child attending the small district school is anxious to see that the little one gets the best there is. Undoubtedly the framers of our educational laws have been working for the best interests of the district school children, but it seems they have gone on the theory or worked on the idea that a district school can or should be conducted just like the city or village schools.

"For that reason the law was amended and our independent districts were abolished and each school in a town is made part of a town system. It

means that we must support a board of education which hires a clerk. The system has saddled a cost on the taxpayers that is not warranted by the results because the schools and the scholars are no better off than they were under the old system; but at the same time someone has got a job that is useless as far as the town is concerned.

"When it comes to 'physical training' that is another big humbug, perhaps the biggest. Country school children do not need physical training in addition to the physical exercise they are getting every day. We figure it out that a little fellow and his sister who have to trudge through the snow in weather like this gets plenty of good, healthy exercise. Every drop of blood and every muscle is exercised, and there is nothing sluggish in the system of the scholar. Most country children have plenty of exercise at home to keep them from getting soft, and none of them has any trouble with appetites or sleep. If they have, it is not for the want of exercise.

"For that reason we can't see anything sensible or necessary in having a physical training teacher visit each school once a month and show the children how to play games, how to hide the thimble and other nonsense. It is all right for the teacher, of course.

"She is working and getting paid for it, but we object to being forced to buy and pay for a service which is not needed and which can not do any good. The regular teachers do not like it as it interferes with their work, and the scholars poke fun at the idea.

"When it comes to medical examinations, that's something different. I believe the medical examinations, when conducted properly, are good, and we should have them. But as it is conducted now there is no examination. It really amounts to nothing more than a visit to each school and an observation of each pupil by the doctor. It is 'easy money' for the doctor, who gets 50 cents each per child for the 'examination,' which I could make just as well.

"Parents are anxious to know if anything ails their children and, while a condition might not show itself to the parent, a careful doctor, making an honest medical examination, could find the trouble and cause a report to be sent to the parents. The doctors visit the schools, but the parents never hear any reports about their children. Let us have this part of the law amended to compel the doctors to make honest and thorough medical examinations, and we will be satisfied."—*Binghamton Press, February 8, 1918*

Machold Township School Law Is Well Defended

Prof. George A. Works, of the Cornell department of rural education, has addressed to the editor of the *News* the following answer to a discussion of the township school question which recently appeared in its editorial columns:

The editorial in the *News* of January 26, entitled "Prussianizing Our Country Schools," is so unfair to the Machold township law that it should not be permitted to go unchallenged. You imply that this piece of legislation has been a factor "in trampling down the principles of home rule in educational matters." I can not believe that any fair-minded person who was familiar with the district system and who has given the new law even a cursory reading has been able to find an adequate basis for such a statement. The vagueness that characterizes the editorial as a whole is not lacking in this instance. If you had anything specific in mind when that statement

was written it was probably school consolidation and the method of taxation. This is at least a fair assumption since these are the two things which are commonly given as indicating the passing of "home rule."

In considering the question of consolidation it should be borne in mind that the Machold law is not a consolidation act but legislation by which the unit of taxation, organization and administration of the country schools is changed from the district to the township. Under the district system the voters of two or more districts might vote to consolidate. This happened occasionally but more frequently the consolidations were "forced." This was possible because under the old law a district superintendent had the power to issue an order consolidating two or more districts. It is true that the voters had a right to appeal their case to the State Department of Education but usually the action of the district superintendent was sustained.

Compare this procedure with the provision for consolidation under the present law. If a district superintendent believes a consolidation of districts to be desirable he presents the matter to the town board of education. If they are opposed to such action it can proceed no further. If they are favorable to the consolidation the question is submitted to the voters of the districts involved in the consolidation. In order that the consolidation may be effective, a majority of the voters in each district concerned must vote for the consolidation. As a result the power of consolidation is taken from the State Department of Education and placed entirely in the hands of the people. Certainly this is not "trampling down home rule."

An analysis of the taxation phase does not show any greater failure to recognize democracy in the management of school affairs than exists in other matters of local taxation. For the past fifty years the trustee of the country school district has had the right to include in the budget for his school district the amount necessary to pay the salary of the teacher and the maintenance expense of the school. The trustee had absolute power in fixing the salary of the teacher and it was only in the matter of unusual expenditures that the voters were given a voice. In union free districts since 1853 boards of education have prepared their budgets and submitted them to the voters of their respective districts. The law under which this was done expressly provides that the voters could not reduce the amount included in a budget for the salaries of teachers or for contingent expenses. This same plan is followed under the provisions of the township system. The town board of education prepares its budget, and it is required to publish the same so that every taxpayer of the town may know the amount included in the budget and the purposes for which the money is to be collected. The board may include in this budget such sums as may be necessary to pay the salaries of the teachers, to provide fuel and other supplies. Provision is made, however, so that no board may include an amount in excess of one-half of one per cent of the total assessed valuation of the town for the improvement of the school property of the town without a favorable vote by the people. In no case may the board include more than $5000 for betterment of school property without action by the voters. Is this method more undemocratic when it is applied to the handling of school affairs than when used by the town board in providing for the operating expenses of a town?

From this brief analysis it is evident that the township system has restored power, in the matter of consolidation, to the hands of the taxpayers, and in the levying of taxes they have lost no power as compared with the district system. Furthermore, the method of determining expenditures for school purposes is essentially the same as that used in raising taxes for other local expenditures.

This measure makes a further provision that is essentially democratic, viz., the equalization of the school tax throughout the town. Every property holder in the town is called upon to support the schools of the town in proportion to his wealth. Under the district system there were hundreds of districts in which no local taxes were raised for school purposes because they "contracted" with adjacent districts. The state quota was ample to cover this expense. It was also an easy matter to find hundreds of towns in which

the taxpayers in some districts were paying a tax rate several times greater than that paid in other districts in the same town. It is true that a difference in tax rate between different towns will still be found, but the rate in all districts that come under the township law, in a given town, is uniform. Naturally this has resulted, as your editorial states, in the taxes of some individuals being doubled, trebled or even quadrupled. But this condition will be found only in those districts where the taxpayers have for years been escaping their fair share of the school tax because of a high assessed valuation for the district. This high value frequently was due to the passage of railroads through the district.

I have no desire to be understood as claiming that this law is a perfect piece of legislation, but I do maintain that it is an improvement over the district system and that it is deserving of fairer consideration than your editorial page has shown it.

I am in accord with you in believing that our present system of electing district superintendents is unsatisfactory. However, your advocacy of a return to their election by a direct vote of the people is contrary to the views generally held by careful students of school administration. Those who are responsible for the supervision of and the teaching in our schools should be selected on the basis of merit and without regard to partisan politics. These offices should be regarded as professional positions and persons should be selected for them only on the basis of professional attainments. When such choices are made by a nonpartisan board that has opportunity to thoroughly acquaint itself with the preparation and fitness of available candidates, better selections are likely to be made than will be made by a popular vote by people who have no opportunity to become intimately acquainted with the professional fitness of available candidates. Why should the supervisors of our rural schools be chosen by popular vote any more than should the superintendent of the Ithaca public schools? If school supervisors are to be elected by popular vote, why not select classroom teachers in the same manner? Your comparison of the choice of persons for these professional positions with that of political offices is absurd. The first question I want to ask regarding those who are to be responsible for the instruction of my children, either as teachers or supervisors, is regarding their normal, intellectual, and professional fitness, and the last is regarding the political party to which they belong.—*Ithaca Daily News, February 8, 1918*

The Township School Law

To the Editor of the Journal:

I am a resident of an agricultural township in western New York, paying taxes upon village property and upon a farm in one of the outlying school districts. Almost touching the grindstone embedded in the center of our townships are the grounds of the high school, an institution in which the inhabitants take pride. For some time after the passage of the township school law, the people of the township were in the throes of a heated discussion, which, however, has been succeeded by comparative calm.

That the township school law provoked much opposition is not surprising, since there never was a change made in a system of long standing that did not call forth vehement resistance; moreover, there never was a law that did not work hardships in individual cases. So opposition to the law does not necessarily prove that it is a thing of evil.

Some were opposed to the passing away of their district schoolhouse because of old associates; but sentiment can not bar the way of progress. Others objected because, as they said, it would depreciate the value of their farms; it has not been proven that such is the case. Still others feared that

their children would suffer injury, if they attended the village school; but their children have been carried to and from the village school by responsible persons, one of the faculty has remained in the school building during the noon hour, and thus far not only is no harm apparent, but their children have been stimulated by being in larger classes and in the atmosphere of a more advanced school.

Governor Whitman, in his message, speaks of the long distance some children are obliged to go; this is not true in our township. No district whose schoolhouse is more than two miles from the center of the township has united with the high school district. The districts on the border are the same as heretofore, with one exception, in which two such districts have been consolidated.

Undoubtedly the opposition is due chiefly to the increased taxation in the outlying districts. At first the taxes would be higher because of needed changes in the school buildings. In the instance just mentioned, that of the consolidation, one building was moved to another site, while the other was torn down and the material used. Money was also expended in making changes in the high school building. But there are now four less teachers employed in the outlying districts than heretofore and, exclusive of the teacher of physical training, only one more is employed in the village school. The salary of the teacher of physical training is paid by three towns. Since the cost of transportation and the salary of the clerk is less than half the amount that would have been paid the extra teachers under the old law, it looks as though, after matters have become adjusted, the school taxes of the township would be less under the new law than under the old one. The amount of fuel burned is considerably less with several schools discontinued.

Not long since two farmers were discussing the new school law, when one of them said, "I haven't any kick coming; I sent all my children to the high school, nearly all of them graduated and I didn't pay a cent of tuition." "I sent children to the high school," said the other, "and I never paid any tuition but once, so I can't find any fault."

Not all the farmers of our township are like these two, for when another was about to retire from farming, after his children had enjoyed the privileges of the high school, he decided that he would buy him a home in one of the outlying districts because the school taxes in the village were so high.

Is it just for one district of a township to sustain, with the help of the State, a high school for the benefit of all the districts of the township? In our school the great majority of high school students come from the farms. There are those who say, "Let those that go, pay tuition." Is this the spirit of true democracy? Would the children of the poor man, who is frequently rich in children, have an equal opportunity with the children of the well-to-do? If this plan were carried into effect, the school would be weakened, and many, I fear, would be deprived of a high school education.

Why not give the new law a fair trial?

HELEN WHITE GILBERT
Rushford, N. Y.

Feb. 7, 1918

—Ithaca Journal, February 8, 1918

Township School Law too Costly

Kingston, R. D. 2, Feb. 11, 1918

Editor Kingston Freeman

DEAR SIR: Mr Andrews has personally, in a recent issue, assailed me in my action on the town schoolship law. Please permit me to reply to this unjust criticism.

In the first place, did I so grossly misrepresent the facts in my statement as to the tax rate? I did not go into the fraction of a mill as I did not have the official figures as Mr Andrews did. The fact is it was a fraction over six mills last year and a fraction less than eight this.

Mr Andrews is right; it is not the negligible increase in the tax rate in the whole town, neither is it the increase of two and eight tenths in my district. It was at the request of taxpayers from every district, not excepting those districts in which the rate was lowered, that impelled my opposition to the law. It is not the fact of the small increase. It is the fact of any increase at all without any benefit that we are fighting. Mr Andrews failed to tell us that the districts with the low valuation, consequently high tax rate, get the largest per cent of public money. Although my district has the lowest rate we get less public money than any district in the town.

He says that the increase in the tax is due to increase of teachers' wages, fifteen per cent in cost of labor and material. To use his own words he should be more than half right, to be convincing, why don't he mention all the items?

I find an order on my district for 1917 as follows: Miss Alice Chaffee, physical director, one and one-half hours' instruction, twenty-two dollars and thirty-three cents. Although this has nothing to do with this law, it goes to show what we might expect if we sit still and say nothing.

Forty years ago when I was a boy going to school this would have paid a teacher for a whole month. We got our physical training at home, nights and mornings, free gratis, carrying wood, shoveling snow, etc. By the way, we have to get back to some of the principles of those days or we will have more meatless and wheatless days than we are now having.

In regards to the members of the board of education, I do not think it is for lack of manhood or womanhood that they think they should not be asked to work for nothing. I enclose you copy of a letter I received from a town official from Mr Andrews's own town, showing how much they think of the law.

January 20, 1918

Mr L. L. Sagendorf

DEAR SIR: I write because I am much pleased at the manner in which you defend the board of supervisors in their action regarding the repeal of the school law and in the little but good things you say to Mr Andrews. True it is that it is mighty fortunate for him that the taxpayers do not vote direct for district superintendent.

There is not a single taxpayer in Mr Andrews's own town that would not vote for the repeal of that law and but very few in his own town that would vote for him even.

My tax is about three times as much as before and as you say, no improve-

ment in the schools. Go on, the people are behind you and will stay by you. It is an abominable law. Mr Andrews can see this letter with the writer's consent.

I am now through with this controversy, and I would advise Mr Andrews to do as the bear, in which he said the board of supervisors took more interest than they did in the school children, is supposed to do after the bright sunshiny day of February 2.

L. L. SAGENDORF

—*Kingston Freeman, February 12, 1918*

Helps Educate Country Youth

F. D. Boynton, chairman of the executive committee for the State Council of School Superintendents and the State Teachers Association of the legislative committee has sent out the following notice to educational superintendents:

My Dear Superintendent:

Are you watching EDUCATIONAL legislation now going on at Albany? Are you in touch with your senator and assemblyman? Are they not entitled to your PROFESSIONAL judgment as to the NEED and EFFECT of the legislation proposed?

Mr Martin has introduced into the Assembly a bill no. 26 for the repeal of the township bill. I have taken some pains to look into the cause for the opposition to this measure and thus far have found nothing essential which is not financial. Now why should not a country boy be educated at the expense of the property of the city? No section or division of a city supports by taxation its own little school, education in a city is a city proposition; why should not the same hold true in a town? Isn't a country lad just as much the "ward of the state" as is the city boy?

For years we have been told that we should not "educate boys away from the country." The township bill is the first organized and adequate measure which undertakes to bring to the country boy the education he needs and is entitled to receive into an environment which he thoroughly understands. The opposition to this bill is the opposition of property which denies and defies the rights of the child as long as it can. Of course, the child is helpless and can't plead his own cause.

The taking over of the railroads by the federal government and the Garfield closing order have established the fact very definitely that property will not be exempt but will be as freely conscripted in the cause of liberty as persons of military age. Of course "it has never been so" in the matter of the district school which is "the same yesterday, today and forever," unless the principles established in this bill are maintained. Very likely amendments may be needed, but the bill has not had a chance to be tried out. It works in other states, why should it not here? It proposes no new and untried problems. We are only benefiting by the well tried experiments of other states.—*Elmira Gazette, February 14, 1918*

School Law and Corporations

To the Editor of the Observer:

Please allow me the use of your columns to explain to the farmers the workings of corporation taxation for school purposes under both the old district system, and under the present township system.

Under the district system the railroads and other great corporations were taxed for school purposes only in the particular school districts through

which the railroads and corporation lines passed. To illustrate: The great Central Railroad extends, in this State, from Buffalo to New York city. Under the farmer district school system this corporation helped support the schools only on each side of its tracks for a distance of about a mile. It did not contribute by direct taxation a single penny toward the support of the schools of the towns through which it passes except as I said before those districts in which its tracks lie. What is true of the Central Railroad is also true of all corporations doing business in this State.

Under the township school system the Central Railroad, as well as all other railroads and corporations, are obliged to contribute to the support of the schools of the entire township through which the railroads pass, and the towns in which the corporations do business. Thus the school districts situated in the back and more inaccessible parts of the town through which the railroads pass now receive under the present township law several hundred thousand dollars school taxes from the railroads and other corporations, where, under the district school system they never received a cent from the railroads and other corporations doing business in their township.

The district school system of taxing railroads and corporations is a method of robbing the back school districts for the benefit of the railroads, and also for the benefit of the rich districts through which the railroads and corporations' lines pass. The back rural school districts of the townships through which the railroads pass give the railroads much more business than do the few rural school districts which touch the railroads and which have before this year received all the school taxes paid by the railroads and corporations. This is self-evident, for there are from four to eight times as many back rural schools in the townships through which the railroads pass as there are rural schools touching these same railroads. Hence, these same back rural school districts all these years have contributed many times more business to the railroads than have the more fortunate and wealthy school districts lying along the railroad tracks. Not only do the back rural districts furnish the railroads many more times the milk and other freight, but they purchase many times more feed and other return freight than do the school districts along the railroad lines. Then, too, the farmer living back on the hills must draw their freight up and down long and steep hills, through deep mud in summer and huge snow banks in winter, thus costing the back rural school districts far more to furnish business to the railroads than it costs the rural school districts lying along the line of the railroad. We can the more cleverly see the unfairness, yea the robbery practised against the back rural districts when we understand that nearly all the best improved highways extend along corporation lines and through the richer rural school districts. We plead with you, Mr Lawmaker, and ask you is it fair to deprive the back rural schools of railroad and corporation taxes, and permit only a few rich rural school districts to tax the railroads, when the back rural school districts at great cost and effort are contributing several times more business to the railroads than are the few rich districts along the line of railways?

In this age of selfishness and injustice it is to be expected that the rich railroad school districts will make every effort to prevent the back rural school districts of their town from receiving any railroad taxes and thus

keep all the help of the railroads for the rich railroad districts. Likewise it is to be expected that the railway and other great corporations will do all in their power to induce the law-making body of New York State to repeal the present township school law and thus save for the pockets of the stockholders hundreds of thousands of dollars per year school taxes that rightly belong to the back rural school districts from which the railroads and the cities draw so much business.

Finally if the Governor and the Legislature think as much of the farmer as they say they do, let them give us a just and equitable law of taxation by which the majority of the farmers of this State, living in back rural school districts, who at great expense and labor are contributing far the most business to the railroads, shall receive their pro rata share of corporation taxes along with the rich rural school districts along the line of railroads.

Mr Governor, is it your aim as your message indicates to free the rich corporations of hundreds of thousands of dollars of school taxes that are now being paid to the back rural school districts that never before received a cent of railroad school taxes? Does the Republican party in New York State propose to give us a school law that will give corporation taxes only to a few rich school districts through which the corporation lines run, and thus deprive the great majority of hard-working farmers in the back rural districts of every penny of corporation railway school taxes? That party that so legislates ought to be snowed under beyond all resurrection.

The Government has taken the sons and the best hired men away from the farmer, and can give him no substitute. There he is back on the hills alone with his wife and little children trying to run the old farm to support his family and raise a little extra to feed his sons and his neighbor's sons in training camps and "somewhere in France" while a great Governor of a mighty State is bending the energies of a great mind to deprive this back district farmer of school taxes justly due him from great railroad lines that grow rich carrying the farmer's produce to the great commercial marts.

S. C. KIMM

Herkimer, N. Y., Feb. 14

— Utica Observer, February 16, 1918

The Old Red Schoolhouse

Editors of the Star:

There is one feature of this much cursed township school law which we don't hear its opponents say much about. Everywhere we hear them claiming that it is an effort of the village to load the burden of expensive buildings and teachers on the farmers.

Well now most of the farmers when they have children who are getting beyond the grades have appeared in the past to be darned glad that there was a village school near — with its "expensive" buildings, teachers, etc.,— that is with modern equipment to give to the young man or woman the right fundaments for a modern education. We have noticed that in every desirable farm offered for sale it has been stated how far it was from a "good high school." Farmers with families, we have noticed, have looked at that as one of the first considerations. Why is it that a farm located

within a mile or so of a good high school is worth 25 per cent more than exactly as good a farm, with all other conditions equal, five or six miles from such a school?

What about that? Well, the villages have been maintaining modern schools and educating the farmers' children for a small fee — less than cost. Very naturally the farmer likes that arrangement, with his own school taxes next to nothing. Now that it is proposed that he shall bear his equal portion of expense he kicks and kicks hard. The "old red schoolhouse" is good enough — for the neighbor's children. The fact that he is asked to bear his share of expense is practically the only kick he has against this law.

Does the farmer want the neighboring village to abandon its "expensive" school? Or does he want the village to educate his children at village expense? If this township law is repealed, how would it be for the village schools to put their tuition fees up where they ought to be? Of course that might prevent many a young man or young woman without means from getting the start toward high position — but then it would save taxes for those who have no children of school age.

A CITIZEN

— Winfield Star, February 15, 1918

Favors Township School Law

Editor Buffalo Express: The *Express* and its readers are requested to give their views on the Machold township school law. The question is, should the said law be repealed or not? There can be no question of the fact that the provisions of the said law place the rural school on a higher educational plane, "a consummation devoutly to be wished."

I think Governor Whitman is playing politics to the rural vote by favoring its repeal. The probability is that some of our religious organizations are also behind the repeal.

Says Dr John H. Finley, Commissioner of Education, "The township law is the most important legislation touching the common schools of this State enacted since the establishment of the free schools, and it is of record that the latter called forth even greater criticism than this measure and was repealed after its first enactment, only to be reenacted in substantially the same form. The repeal of this measure would, we believe, be a disaster."

ROBERT GALLOWAY

Buffalo, Feb. 18th

— Buffalo Express, February 20, 1918

Township School Law

Editor the Record: It would be pleasing to me if you would allow me space in the pulse of the people column to express my approval of the bill of Assemblyman Martin now pending in the Legislature to repeal the obnoxious township school law. After perusing the law in question it would appear to me to be one of the worst measures and also one of the most unjust and unfair ones that ever was placed on the statute books of our State. Instead of being known as a township school it should be entitled

an act to establish kaiser rule over the rural district, the kaiser being personified by the State Education Department. I can not for one moment imagine how any resident of the rural districts with one drop of good red American blood in their veins can favor the present law, although I am sorry to say there are a few, a very few, so few that they must feel lonely, very lonely indeed, as I would venture to say that they do not include over two and one-half per cent of the rural population.

The present law violates all the principles of home rule for the reason that it forces an obnoxious law upon the rural population without their consent and without consultation with them in any manner and the State Education Department seeks to retain it despite the strong opposition to and dissatisfaction with it by the greater portion of the people interested.

There has been no demand from the rural districts for any such law. If the rural population desired any change from the old system they would long ago have made their wants known and have pointed out the desired changes they wished made.

I do not wish to be classed as a kicker but I believe it is the duty of every citizen to kick when any state department seeks to deprive him of rights which he has enjoyed for years, and also when added burdens are placed upon him without his consent and at the same time giving him no benefits of any kind in return.

In these days when we are engaged in the most holy war in the history of mankind, in the fight for pure democracy and to make the world safe to live in, when it is the duty of every citizen to aid our government in every way possible, even to giving his life that the right may succeed in this struggle against savagery and barbarism as exemplified by the German government and people, it would seem like sacrilege to retain such earmarks of lauserism as the township school law upon the statute books of our State.

RURALITE

Mechanicville, March 5, 1918

—*Troy Record, March 11, 1918*

Repeal School Law

The so-called district school law which was passed at the previous session of the Legislature on the recommendation of the State Education Department, has proved to be an unjust, inequitable and abortive measure, and there has been a widespread demand for its repeal, especially among the farmers of the State. While the basic principle of the law may be sound, yet its application to present conditions in this State is unsound, unjust and unsatisfactory. The fact is that the law is sound in theory because the theory of the law can be easily worked in one's head with no realities to interfere with its operation but when it is applied to people, to conditions and to districts as they exist, its operation is entirely different, than it is in the head of the theorist, and therefore in its operation it works injustice and hardship to one district, while it relieves another district of its just burden of taxation.

This may be owing to the fact that the boundaries of the towns in this State and the boundaries of the school districts do not harmonize and never

have harmonized and never have been adjusted on the basis that the town boundaries and school districts were adjusted in the New England states where this law or a similar law has worked out satisfactorily. In the New England states the old town meeting system was the original system of government. The towns were organized on the social center idea and the boundaries of the towns were largely uniform and the school districts were laid out in harmony with the town boundaries. In the State of New York the situation is entirely different. In this State there were large landed estates throughout the territory and irregular boundaries everywhere and the State was cut up into townships and the ideal of the New England social center was obliterated and the township boundaries were adjusted not to the social center idea but to the irregular outlines and boundaries of the various estates in which they were included. This has had the effect to make our township lines and school district lines irregular, some long, some short, some wide, some narrow and some both long and narrow.

A school law framed in the head of a theorist to apply to universal, uniform conditions can never be made to apply to these irregular and absurdly laid out boundaries of town and school districts. This is in a large measure the reason why the present district school law can not be made to operate in this State fairly, justly and equitably because it distributes the burden of taxation in accordance with districts and the districts are not uniform and the result is that the taxes are increased in one district and decreased in another, thereby imposing an added burden upon the very districts that are the least able to pay that burden. This is the primary reason for the revolt against the so-called school district law and the only thing to do is to repeal it because however good it may be in theory, it is abortive in practice.

Governor Whitman is right in recommending its repeal, the Assembly is right in voting for its repeal and the Senate should also place itself on the right side by following their example and vote to repeal the law.— *Lyons Republican, March 29, 1918*

Woman's Appeal Almost Wins Supervisors' O.K. for School Law

Riverhead, L. I., February 27—A woman, Mrs George W. Bacon, a wealthy summer resident of Smithtown, almost converted the entire board of supervisors to a belief that the township unit school law is all right as it is and that the bill to repeal it should be killed forthwith. In fact, it looked at one moment as if she was going to take all of the " county fathers " to Albany with her today and have them put in an emphatic no against repealing the law, which several of them have previously vociferously declared to be most horribly unjust.

" This is the first time I have availed myself of the privilege recently conferred on women," she said as an introductory. " I appear before you as a citizen deeply interested in the schools. To repeal the law that now provides a township unit will be a step backward. This system, after it gets fairly started—it has not yet had a fair trial—will help keep the country from being deserted. We love to think of the freedom of country life over city life. With better schools in the country our children will

remain in the country for their education, and the schools will help train the children to be better country folk and more interested in the country, agriculture and everything that helps to make them better citizens. We are not now in the front ranks of rural education, but we could be. Other states have tried the county unit or township unit and have found it works admirably."

Mrs Bacon presented facts and logic that seemed to be convincing the board that it had been committing a crime in even thinking ill about the school law. She called the law a family affair and delicately alluded to the fact that Smithtown, being compact and having various civic societies, was really a family town — "and we would like to allude to our supervisor (E. H. L. Smith) as the daddy of Smithtown if he were old enough." Mr Smith arose and made his most dignified bow.

All was going splendidly until an irate trustee in the back seat — just an ordinary citizen — jumped up.

"Has anybody on this side of the rail a right to say anything?" he demanded.

"Certainly," replied Chairman Tiffany.

"Well, I just wanted to say that this law is the worst piece of legislation ever written on the statute books. I know what I am talking about, for I have been a school trustee for nine years."

He had spilled the beans; the charm was broken, and the board will not appear en masse and demand that the law remain as it is. But some of the members looked as if they would just like to bite that taxpayer in the back of the neck.— *Brooklyn Eagle, February 27, 1918*

THE OPPOSITION OF THE "RURAL NEW YORKER"

Probably the periodical which was most persistent in its opposition to the new town school organization was the *Rural New Yorker.* We are presenting the complete history of the opposition of this particular magazine. All editorial comments and all letters from subscribers are here reproduced as taken from the pages of this magazine from the issues of 1915 to 1919 inclusive. We are also reproducing several letters in regard to this same situation that might add some interest to this phase of the controversy.

Extract from Letters of Charles S. Farr, Lodi, N. Y., to Senator Elon R. Brown, January 6, 1918

I am inclosing you a letter which will speak for itself and show you plainly where all this opposition to the new school law gets momentum from.

This letter was sent to me thinking I was opposed to the law as it now stands. These letters have been sent all over the State thinking to curry favor among the farmers and get all opposed to the law to write letters etc. This method is of course old, and as has been said, a petition can be secured to hang the President or Governor.

In my opinion if this law must be amended it should have a member in every school district and the unit of taxation should be the town.

Could the law be finally amended so that a direct, of only say five dollars per thousand be assessed direct for schools and the balance assessed on the state at large as so much for schools the same as so much for canals we would hear no more of this cry of high taxes.

I believe this law which whatever changes are made that the idea of a high school in every town supported by the whole town is the only solution of this question that is equitable.

Letters referred to by Mr Farr

You are opposed to the present school law and wish to have it amended or repealed. Since your letter was received we have heard from most of the upstate members of the Legislature, and it seems evident that the law can be changed if the country people can bring strong pressure to bear. It will be necessary to *organize* thoroughly in every district and county.

Can you not start such organization in your county? If at present organized, will you send us names of the officers and the number of votes (men and women) on whom we can rely? Quick work is required if we are to make a strong fight.

Very truly yours

H. W. COLLINGWOOD
Editor
Per F. L.

—Rural New Yorker, December 31, 1917

I see by the *Rural New Yorker* that an effort is being made to flood the Assembly with letters and also there seems to be a sterotyped letter being prepared for you also, in regard to the repeal of the new school law.

Now as I understand the aim and object of this law is to establish a high school in evry township in the Great empire state and where there is none to ultimate see that one is built as was said by the late Commissioner Draper he hoped to live to see a high school within easy distance of evry child in the Emprie state

Now that this is being accomplished and where there is already a high school building suitable they are much better off that had they to build one these times and it seems to me if this were understood it would put to shame many of those who are howling about the unjust law etc., etc.

The only objection when boiled down seems to be that in some districts the taxes are this year advanced somewhat

A memeber of the legislature was called to visit a grange in a adjoining county near here and asked why he had voted for such an iniqutuous bill when he promptly produced resolutions from several diferent granges asking him to support the bil, also numerous individual letters urging him to vote for it.

The Rural seems to be very short sighted in taking this matter up and advising sterotyped letters which as a rule do not good. I have written them this moing asking that they understand fully the object of the bill before

going farther in the matter. I am personaly paying taxes on four farms in outside districts and cant well be said to be piqued over the tax.

I hope the law will stand. Yours

CHARLES S. FARR
Lodi, N. Y.

December 16, 1917

Extract from Letter of Vesta McKee, Newfane, N. Y., to the Rural New Yorker, January 28, 1918

I have been following with much interest and no little amusement the articles appearing from time to time in your paper relative to the rural school laws. So many of them show plainly that the writer was entirely unfamiliar with conditions in his own school or with the newly enacted school laws. As I heard one man express it, the only evidence they want to prove that the township school system is a failure is the receipt for this year's school tax.

The article by Mr Hall which appeared in your issue of January 26 is the first I have seen that shows a careful consideration of the subject. I feel that in putting this article on the front page your paper has in some measure repaired the damage done by previous articles where the keynote was, knock everything and everybody connected with the school system. He writes as a man of experience in rural school affairs, and if the reading public will study his article carefully and do a little investigating in their own towns I know a better understanding of school conditions could be reached.

I am one of those articles classified by your contributors as Impositions, Abominations, Nuisances etc.,— a Physical Director. And let me urge right here that you keep in mind the fact that the township school law and the physical training law are entirely independent of each other.

I am inclined to agree with those who apply such names to those of my profession, for we are a nuisance to those who believe that the schools were good enough before. We are in a position to find out too much that many do not want to know regarding conditions in rural schools.

I have always lived on a farm, attended a district school, and a rural high school, have taught nearly half of my life in rural schools, leaving my schoolroom a year ago to take up the work of physical director for the seventeen schools of this town. I worked the last five months that the schools were under the old trustee system, and now five months under the township system, and have learned a few things in that time. I was much opposed to the township system when it was first proposed. I had always got along with trustees and found they did not make me any trouble. Some were men of education, public spirited, anxious to do all possible for the good of the school and community. Some had little or no education, and directed me to purchase supplies and see to repairs, and send in the bills. One who felt the responsibility of his office whenever his habits got the best of him would then come to the school and give us an interesting time while he tried to find a way to spend more money on us. One who had never heard of me before hired me over the

telephone because I was the first one to apply for the position; and I saw him once during the school year — at a dance. No, trustees have never disturbed me so I suppose I should be satisfied with the trustee system. But I am not.

As Mr Hall says, the chief criticism of the township system is "increased taxes." If you will examine the books of your school board I think you will find that every cent has been wisely spent. You must remember that everything necessary for school equipment has increased or doubled in price; it is next to impossible to get a man to work on the school premises. Those who in former years mowed the school yard for the hay, this year wanted five dollars for the job, and everything in proportion. Consequently much was left undone.

In many districts the school has been run as cheaply as possible for so many years that the school building and equipment as it stands is practically worthless. Yet now they are complaining because they are not put in first class condition by the town board all at once. If this were done there surely would be taxes. The ones most in need are being attended to this year, and the conditions in some districts were frightful.

When I took up this work a year ago a few school rooms had thermometers. Now all have them and an effort is being made to instruct teachers and pupils in regulating stoves and furnaces so as to secure an even temperature. The pupils are keeping temperature records for each hour of the school day so I have proof of the following statements. Three schools in particular I know of where last winter's records show the temperature was from 40 to 60 throughout the day have been made comfortable with new stoves and jackets. This could have been done years ago by the trustee, but they were keeping down expenses. In some cases he was limited on the amount he could spend and told that the old stove was good enough. Rather than get in bad with his neighbors, he let pupils and teacher suffer. There was much sickness and the parents paid the doctor (I suppose). And this year the stoves cost twice the former price. In some schools the average temperature ran from 80 to 90; an equally serious condition.

In the matter of toilets a frightful condition was found to exist. If a man kept his cow stable in the condition that I found some of the buildings to be in the Board of Health would not grant him a milk dealer's permit. Yet we expect to make good moral American citizens out of our boys and girls. In every one of these instances, after a talk with the school they were willing and anxious to clean up. And they did it. Some of the teachers said they had no idea such conditions existed, as they had never inspected the toilets and did not know they were expected to. The trustees had not or else they were guilty of the greater crime, indifference to the moral and physical welfare of the community.

The largest school in this town includes the grades and two years of high school. In the eighth grade there are seven pupils from outside districts to one resident of that district. Most of these would be out of school entirely or the big bully in a little one room school, the only one in his grade where there is no competition and no incentive to work. In the larger school he is with boys of his own age, learns to respect the rights of others and not be a slacker.

The question of bonded indebtedness is the most serious to dispose of, but I am sure that a way can be found to meet this in a satisfactory manner. We hear it said, "Why should I help pay for a school building in a part of the town where I can get no benefit from it?" Sure enough. Ask yourself the same question about the jail, county house, capitol, state college, normal schools, etc.

I wonder how many of those who wish the repeal of the township school law have spent, during the past year, one hour in their district school when the regular school program was being carried out. Are you acquainted with the lighting, heating, seating and ventilating conditions? If not how can you consider yourself qualified to instruct your legislators how to vote on this question?

Have you made the acquaintance of your teacher and physical director? Do you think as one contributor, that the duty of a physical director consists solely in "Practicing the children in a few motion exercises?" You consider the country children healthier than city children. Do you know what the medical inspection cards of your school show?

By the order of our school board I accompanied the medical inspector and attended to the clerical work, receiving from him priceless aid on how to handle individual cases where abnormal conditions were found. Much to my surprise, the number of those in the one room schools who passed a perfect examination was from four to twelve per cent while in the village school it was from twenty-two to thirty three per cent in the various rooms. In the follow up work I find that in some districts the parents have heeded the advice of the medical inspector, had the defects corrected and the children greatly benefited thereby. In other communities practically nothing has been done. The medical inspection is worth just what you want it to be worth. If you allow a doctor to examine thirty-five pupils in thirty minutes you get just what you deserve, nothing.

Another thing the township system can arrange is in the matter of text books. Our floating population can not change books at every shift. I have had notes from parents saying, "We do not expect to stay here all the year so if you want the children to have books you must get them yourself." In one of my schools I found a second grade of eight where five different kinds of readers were in use. Such a waste of time; but the teacher prevented disorder by keeping the room so hot that the children were dozy and the school went smoothly. If the town owned the textbooks they could be purchased from the publishers at about two thirds the dealers' price, have them mended and fumigated during vacation, at a cost, I am informed by a city superintendent, of less than thirty cents a year per pupil. A mother told a short time ago that when they moved from one district to another the book bill for their five children was twenty-seven dollars. Any difference?

Did you ever think that teachers have little chance to learn how others are doing? She seldom has the chance to enter another school so becomes narrow in spite of herself. Frequently I am asked by a teacher to find out how others are handling some school problem and tell her. Are you standing by your teacher?

Mr Hall advises training in the normal schools for teachers of rural

schools. Do you think such a course would be popular? The person who would be satisfied to be a rural teacher for all time has not pep enough in her to make a teacher. Don't spend anything on her; she is a poor investment. I am informed that in some of our normal schools, since the beginning of the school year the classes have fallen off twenty-five per cent. Business is claiming the teacher and will continue to do so. Consolidation to some extent may become necessary on that account, but I think in few cases will the schools be abandoned.

Amend the law for the better, by all means; but investigate for yourself and know that what you have been told is true before you condemn a system that has worked out admirably in so many states. Be fair, know your subject first hand, then advise your representatives.

VESTA MCKEE
Newfane
N. Y.

Letter from Richard Hall, Dunkirk, N. Y., to H. W. Collingwood, Editor, Rural New Yorker, New York City, January 7, 1918

Fredonia, N. Y., January 7, 1918

I have read with considerable interest the various letters published in your columns recently in condemnation and criticism of the Rural School Bill that went into effect August 1, 1917. From these letters it is evident to me that the chief criticism is, "Increased taxes," and I am of the opinion that most of the criticism so far is quite unfair to the boards of education throughout the State.

I have no desire or purpose in upholding the law, for in truth no citizen could have done more than the writer to prevent the enactment of the township bill as adopted. However, now I want to see "fair play" and I believe there are very few thoughtful people willing to concede the former system of control was perfect.

I am quite familiar with conditions in Chautauqua County and taken as a whole our schools averaged fully as good as any County in the State and I am forced to admit there were abominable conditions to be found in certain sections, even including my own town, that were a disgrace to any community.

The argument against the bill of "Increased taxes" is a very flimsy one to carry before the legislature, in view of the fact that the law has been in operation but five months and no board should be condemned without more careful investigation.

There are several reasons for the increased taxes, viz. 1st. In many districts under the former law corporation and franchise assessments, together with the public money received, paid virtually one-half of the cost of maintaining a school in that district, thus keeping their tax rate far below the actual cost of operation.

Under the township system the franchise assessments are distributed evenly throughout the town and I am not ready to admit that this is an unfair provision.

2nd. Under the township system now in operation all villages of less than 1500 population are included and therefore the cost of maintenance of village schools is placed upon the town, thus in some instances lowering the tax-rate in the villages with its resultant increase of taxes in the rural districts. Many reasons have been advanced to me upholding this section of the law, claiming chiefly that our boys and girls have equal privileges in the village schools and therefore the rural property should be equally taxed with the village property in their maintenance. This I deny and believe all village schools should be operated under a separate system of taxation.

3rd. Many of the schools were in such a run-down condition that extensive repairs were imperative and in some instances an attempt was made to comply with the State Department requirements relative to sanitation. The only criticism I wish to make on this section is: That the State Department issued an edict from time to time for certain requirements in ventilation, heating, and sanitation, that are altogether unreasonable, impractical and unnecessary in Rural districts.

4th. The new system has provided for the retirement of bonded indebtedness and provision had to be made to meet interest and certificates due.

5th. The biggest imposition placed upon the rural districts in my opinion is that of the "Physical Director." The Department has sent out statistics to support the claim that our rural population is physically inferior to the city population and hence it is imperative that we have a physical director to mold us into stalwart men and women and incidentally it makes a few more salaried offices. All of which I claim is unjust, untrue and without direct benefit to anyone aside from the "Physical Director."

6th. The expense of organization had to be considered, salaries provided for the clerk, treasurer and janitors; also in some cases extra teachers engaged and higher salaries paid. All of which has contributed to a higher tax-rate.

If the township bill now in force is not repealed or amended, a high tax rate will be necessary for many years to come without any visible efficiency from its operation. In the first place it provides for the appraisal and purchase by the town of all school property even including the village schools and payments for the same shall be met in five annual installments.

There is now in many villages a bonded indebtedness of from thirty to fifty thousand dollars, in addition to the equity owned by the villages and again I reiterate that all village schools should be separated entirely in their support from the rural schools. At the same time I don't believe in giving the Educational Department the right of confiscation of school property without just recompense to the legitimate owners, neither is it fair to property owners in a district with a good school to be forced to pay another assessment towards the erection of schools in other parts of the town. In this the new law has been fair and impartial and after excluding the village schools from its operation no rural tax-payer could have any just cause for complaint. In asking the legislature for the repeal or amendment of the bill we should be prepared to offer something we know to be better than the old and an improvement on the new plan and it is too large a matter for any individual to attempt alone. The only fair way to do, is for those who are truly interested in the better housing and education of our children

to unselfishly and impartially state through your columns and to our legislators brief plans from which a bill may be produced to meet fairly all conditions to be found in every rural community throughout the State.

I truly believe our State Department of Education is composed of fair and broad minded men and I also believe that practically all of our rural citizens stand ready and willing to pay out their last cent if necessary, to give their children a better education than they themselves have had and are far above being classed as "pikers."

The following suggestions of an outline for a bill may serve to open up discussion that may eventually lead us somewhere near a solution:

I. Continue the township as a unit for taxation.

II. Exclude all villages over 500 population.

III. Permit the electors in each district to select as formerly two directors to serve a two-year term arranged so that one would be chosen annually, such election to be held in their own school building.

IV. Require the electors of all districts in the town outside the larger villages to assemble for the purpose of selecting an executive head of three members, from among themselves or other qualified electors of the town, such selection to be made by a two-thirds vote.

V. The executive body should consist of a manager, clerk and treasurer, the manager and clerk to be paid a moderate salary in no case to exceed $200 per year each and the treasurer permitted to collect the usual per cent on taxes for his recompense.

VI. All of the minor repairs and upkeep of the buildings might safely be left with the executive body and the more important matters such as extensive repairs, new buildings, text books, teachers, etc., be considered by the full town board and when a difference of opinion existed require a two-thirds vote for decision.

VII. Prevent the consolidation of schools without the consent of two-thirds of the property owners involved.

VIII. Appraise all rural school property as now planned and provide for the purchase of same by the town, excluding from such appraisal all village schools.

IX. Make the township its own boundary for taxation rather than the present system of joint district boundaries.

X. Provide tuition in full by the State to all village schools in payment of all rural children admitted.

XI. Provide for the acceptance of pupils in the grades of the nearest rural schools regardless of township boundary, tuition to be equalized between towns as per average cost of maintenance.

XII. Eliminate entirely the special physical director, military training director, school nurse and compulsory medical examination of the pupils by the educational department of the town, as the results obtained by the present system are a farce and absolutely worthless in rural communities.

XIII. Require and provide special courses of instruction in the training department of our Normal and High Schools for the general training of teachers for rural schools.

XIV. Provide thru the State Architects Department plans of buildings including heating, ventilation and sanitation that are practical and serv-

iceable in rural communities and not excessive in cost of construction and operation.

XV. Require parents of all pupils admitted to schools to present a health certificate from a competent physician on the opening of school each year, same to be filed with the clerk thus giving a record of the child's health from its entrance. If the parents are not able to furnish this certificate the poor department of the town are the proper officials to appeal to for relief.

XVI. Provide a fund by State aid to enable pupils in limited circumstances to complete a basic education, fitting him for more extensive agricultural development in the rural communities.

The writer has served as a school trustee four years and is now the chairman of the board of education for the Town of Sheridan, Chautauqua County. Before the passage of the bill I devoted much time in debating the merits of the township plan with various state officials and did everything possible to prevent its enactment. There are, however, some good points in it and I believe in amendments rather than an outright repeal.

[*Signed*] RICHARD HALL
Dunkirk, N. Y. R. 12

Editorials

We find great interest in New York rural neighborhoods over the efforts to close up the district schools and consolidate them with others. Opinion is divided. Some country neighborhoods are so situated that the people prefer to give up the school and send their children to larger central schools. In the great majority of cases there is bitter opposition to closing the local school. Most farmers feel, and rightly so, that it is unfair and un-American to take the final decision out of their hands, and let one man or one small set of men decide an important local matter. We have had many of these school cases put up to us, and have found some remarkable conditions. Many times the entire trouble may be traced to one of those unhappy feuds or personal fights which do so much to break up neighborhoods. Where there is such trouble the school authorities seem to think it better to give up the school. There have been several cases where we think injustice has been done to the people of a district by closing their school. The state school officials say that they are working for the best interest of all to make a uniform system of education, but it is doubtful if they know the real needs of the country people as well as resident farmers, and the law should not permit them to act in an arbitrary way — without an appeal. In these times, however, country people must realize that if they are to retain their district school they must get together and make the school efficient. We do not say "up-to-date," for that usually means some educational fad which is being tried out on the children. We mean efficient — a school which gives the children of the neighborhood what they need to make them useful men and women. If the people of the district will not work to provide that kind of a school it will probably be better to unite with others who will do so. The country children should have a fair chance at education, and we think the home district should have first chance to provide what they need.— *June 16, 1916.*

By the time this reaches our readers we shall all know how the election

resulted. In years past after such an election, the people have given up "politics" for a time. Part of them cheered over the "victory," the rest did more or less sulking over the defeat, but most of them returned to the job of earning their living and let the politicians alone. Now there never was a man in the public office yet who did not need more or less watching and personal attention. The office-holder may be the finest character on earth, but the office-holding should not be a one-man job. You put a man in the Legislature, into the Governor's chair in order that he may serve you — not to serve himself or the great and powerful interests. That man will not serve fully unless he knows that you are awake and watching him. Let us not, as in former years, go back to work after election and let these men do as they please. Let us keep right after them, and make them know that we are alive, and that we want certain things done. Legislation for farmers covers many local needs, and a few of the great public importance. In former years there have been too former demands. They could not all be put through. The R. N. Y. suggests that we arrange a program of farm legislation for New York State and organize to put it through. We open our columns for the discussion and offer our influence and power for the battle.— *November 11, 1916.*

The patriotic services which you are rendering in giving publicity to the township school law matter are already bearing fruit. I have just received a letter from Mr Wm. Maxam, Oswego County, N. Y., in which he states that a very live meeting has just been held in Oswego Co., 90 being present, and a committee of three being appointed of which Mr Maxam is chairman. This committee will cooperate with the committees from other counties as per our suggested plan. I believe that the quickest way to get action in the various counties is to have the various farm bureaus call a meeting and take action as soon as possible. That is the suggestion of my own county agent. I believe the farm bureau has more life and a larger membership than the Grange. We are going to have a big farm bureau meeting in Montgomery County on Dec. 14.

D. B. D.

This school law discussion comes just at the right time to prove the value of the non-partisan farmers' league. Surely it doesn't make any difference whether a man thinks he is a "crat," a "can" or some kind of an "ist" when it comes to a proposition like this school law. Any man can see that no progress could be made so long as these various parties fight each other and thus split up what might be a solid club into kindling wood. Get together over this school law and use the same organization to help to put 50 farmers in the New York Legislature.

When the full returns are in you will be astonished to see how many members of the Assembly barely scraped through. In some cases a former majority of 1,500 or more was cut down to 150 or less. No use talking the waters are moving and the time is ripe for that non-partisan league. Come on in and join. We are already hearing from members of the Legislature and they are all "attentive." Our old friend Senator E. R. Brown has written a note which will make a fine text for next week.— *December 8, 1917.*

The fate of this New York School Law will be settled in the State Senate. We already have enough promises from Assemblymen to make us feel that

the Assembly will repeal or amend the law. Last year the bill had only two majority in the Assembly, while only seven Senators voted against it. Thus the fight comes in the Senate, and will naturally center upon Senator Elon R. Brown of Watertown. He voted for the bill, and will never permit it to be changed until the people convince him that he has got to do so in order to save his own neck, and the neck of his party. And Senator Brown will not be convinced by reason or solid argument. He can easily dodge that, but he cannot dodge 100,000 drops of ink pricked into him by fearless pens, and tinctured with the genuine feeling of earnest men and women. We never ask our readers to use postage stamps needlessly. In this case we give you fair warning that the only chance to repeal or change this bill lies in controlling the State Senate. Your only chance of doing that lies in convincing Senator Brown that you will put this school question above party consideration when you next get a ballot in your hand. We all have here the finest chance to show the power and punch of our Non-partisan League. One of our readers in Chautauqua County says:

"Spray Brown and his 200 B.C. ideas with ink!" We will, and we invite all of you to come right in on the job. Every man and woman in New York who is interested in this school question should write Senator Brown. Be respectful, brief, firm and accurate, and *show him!—December 22, 1917*

There has been nothing in years to stir up the rural districts of New York like this much debated school law. We have had nearly 500 letters about it. At least 95 per cent of these letters denounce the law and demand its repeal or change. Three per cent claim that the theory of the law is sound and that it ought to succeed, while about two per cent praise the law from its operations. We have never yet known our readers to go wrong in expressing public opinion when their interest was aroused, and we conclude that this school law is opposed honestly and seriously by a very large majority of our country people. That being so we feel that the law should be repealed or greatly changed. It seems to us like something good in theory, but not well adapted to conditions as they exist in the country, and surely this is not the time to force extra expenses and worries upon the country people. As we stated last week the fight of this bill will come in the State Senate, which passed the measure by a great majority. The Assembly will, we believe, do what the people desire. The Senate will do pretty much as Senator Brown directs. It is humiliating to be forced to make such a confession, but under our political machinery it is a fact. In a way it is a good thing if we will take advantage of it for Senator Brown looms up as a target or bulls-eye as a mark for your ink or pencil. If you ever expect to have this law changed go right after Senator Elon R. Brown of Watertown, N. Y. Keep your temper, do not argue with him, *but make him understand that you mean business!—December 29, 1917*

What seem to us vital defects in the New York school law are pointed out this week in the first page article. The section of the law referring to bonds is printed on page 6. The friends of the bill are asked to name unbonded districts in which the taxes are lower. We repeat the invitation here. The R. N.-Y. is ready to give all sides of the question a hearing, but when, as in this case, 95 per cent of our correspondence is in opposition, and practically all the support of the bill comes from interested parties, it

looks like one of these questions where the country is lined up solidly together. The friends of the bill undertake to say it is a Grange measure, fathered, originated and urged by the State Grange. We are authorized to deny that statement. The bill was forced upon the Grange and finally passed by practising a form of deception. The Grange stands for the principle of keeping the school district intact, and every farmer in the State should do the same. We do not minimize the size of the job involved in repealing or changing this law. As stated on page 3, it would be about as easy to move the Capitol — yet it can be done. There must be an organization of men and women in every school district of the State. Various officials and politicians are wandering about the State advising farmers not to join any new movement or any organization in a fight for their rights. Pay no attention to them. Go right ahead and organize against this law, or you will find it only the beginning of a long string of burdens.—*January 5, 1918*

The campaign for repeal of the school law is growing like a snowball. The supervisors of Saratoga, Onondaga, Broome, Wyoming, Delaware, Chenango and other counties have voted against the law and directed their representatives at Albany to work for such repeal. Word comes to us that Gov. Whitman and the "leaders" recognize the storm that is coming, and are now ready to amend the law, on the ground that it contains some good features which should be retained. We would have nothing to do with their amendments. If country people do not know the tricks of these "amenders" already they never can learn. These politicians would fix the law so it would be worse than ever. We should all stand for absolute repeal. Then let our country people get together and work out a new law which will be fair to the rural districts. Parts of the present law may be re-enacted if desired, but let us get rid of this law as it stands first of all. On page 81 is a call for the formation of a Patrons' League to concentrate and organize sentiment in this school question. Every man and woman who lives in a New York rural district should join at once, for we have here the basis for a great organization. Out of nearly 1000 communications on this school law about 15 people have favored the law without qualification and say we do not give them a fair showing. Next week we shall print what seems to us the fairest statement of the case that can be presented.— *January 19, 1918*

The School Law! Organize! Organize!

To get effective action on the repeal of the township school law, it will be necessary to have some centralized organization to speak authoritatively for the farmers of the State on this particular subject. There need not be much formality about it provided we have uniformity enough to centralize influence. We suggest that a Patrons' League be formed in each school district of the State.

We advise co-operation with the local organizations of the Grange, Dairymen's League, or other societies, but it will strengthen the work of all districts to hold a meeting and elect a county delegate. It will not matter whether the Patrons' League has many or few members in a district, nor where the meeting is held. Be sure that the women become members. If

you can do no more, get a neighbor or two and your wives and form a district league.

The blank printed below may be used as heading for a list, and report of the officers and delegates elected should be sent us promptly.

PATRONS' LEAGUE

To Repeal

THE TOWNSHIP SCHOOL LAW

We, the undersigned patrons of School District No. ....., in the town of ....., county of ....., State of New York, hereby bind ourselves in an organization to be known as the Patrons' League, the purpose of which shall be to use our united influence to repeal the Township School Law, known as Chapter 328 of the Laws of 1917.

We promise to attend local meetings as often as possible; to formally organize the Patrons' League; to help elect delegates to a county league to be organized for the same purpose; and to make a voluntary contribution to help pay expense of postage and travel.

Names of Members

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—February 2, 1918

The Patrons' League! Organize!

Patrons' Leagues for handling the school-law question effectively are being organized all over New York State. In many school districts all voters, both men and women, have joined the League, and signed petitions for the repeal of the law. The circular given below is a sample of the way they are doing it. This original printed circular is 11 x 15 inches in size:

SPECIAL MEETING

OF THE

PATRONS' LEAGUE

TO REPEAL TOWNSHIP SCHOOL LAW

SATURDAY FEB. 2

AT 1 O'CLOCK P. M.

IN THE VILLAGE HALL, DEPOSIT, N. Y.

This will be a joint meeting of any or all of the towns of Delaware and Broome counties.

Let each school district interested send delegates to represent them at this meeting. All come that can and bring your wives. We want them enrolled as Patrons of the League.

BY ORDER OF

SCHOOL DIRECTORS

THE COURIER-JOURNAL PRESS

Usually some enterprising man or woman in the neighborhood starts out with the petition and talks the matter up. Others are sure to come on and the plan is spread by personal appeal, over the 'phone, by letter or through the local papers. Some one must start — the rest is easy. The county meetings are brought together by notices in the local papers, personal letters and the machinery of the Grange, Dairymen's League or the Farm Bureau. Form all the Patrons' Leagues possible and hold them together for effective work:

PATRONS' LEAGUE

To Repeal

THE TOWNSHIP SCHOOL LAW

We, the undersigned patrons of School District No. ..... in the town of ....., County of ....., State of New York, hereby bind ourselves in an organization to be known as the Patrons' League, the purpose of which shall be to use our united influence to repeal the Township School Law, known as Chapter 328 of the Laws of 1917.

We promise to attend local meetings as often as possible; to formally organize the Patrons' League; to help elect delegates to a county league to be organized for the same purpose; and to make a voluntary contribution to help pay expense of postage and travel.

Names of Members.

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—*February 2, 1918*

A Patrons' League; The School Law

The opposition to the new township school law in New York State in country districts is emphatic and almost general. The farmer advocates of the law are in a small minority. The complaints involve not only the expense, but individual family and neighborhood considerations. The protests against the law are so pronounced as to threaten a social if not a political revolution. No compromise is possible. The law must be repealed. Farmers will never be satisfied with even a revision of it. They want it out of the way entirely.

Local Granges and local branches of the Dairymen's League have already held meetings, and made demands for the repeal of the law, but it is unfortunate that all these efforts have not focussed in one definite uniform plan or organization to express the protest of the people against the law and the conditions that it has created.

Many requests have come to us for forms of organization. The form is not really important; but there would be strength in simple uniformity. For the purpose of this uniformity and to supply the needs of those who have adopted no form we submit the membership pledge printed below. After a number have signed, a meeting should be called, and officers elected. A delegate should also be elected to a county convention to be organized later by all the delegates of the county. It would also be well to provide an expense fund through a moderate membership fee to cover the cost of postage and travel. The county conventions can then send delegates to Albany and in various ways make it clear to the members of the Legislature that this school law must be repealed. To emphasize this uniformity of action, we suggest and

urge that a meeting be held in every rural school district of the State on the first Saturday of February, namely February 2; and that the delegates meet in county convention on the following Saturday, February 9. At the county convention a State committee can be formed to speak and act for the school patrons of the State at Albany. The form of membership may be clipped and used or blanks will be sent on application, though the precise form is not important.

When the Patrons' Leagues are formed in school districts, the names and addresses of the officers and of the county delegates should be mailed to League Bureau, Rural New Yorker, to crystallize the effort in publicity. Legislatures are influenced by numbers and we should have a record of the number of leagues and the membership of each. Wherever local Granges, Dairymen's League or other local organizations exist the work can be pursued effectively through the existing organizations.

The Legislature is now in session and the work should be taken up at once and vigorously. Are you interested enough to start a Patrons' League in your school district?

PATRONS' LEAGUE

TO REPEAL

THE TOWNSHIP SCHOOL LAW

We, the undersigned patrons of School District No. ....., in the town of ..... county of ....., State of New York hereby bind ourselves in an organization to be known as the Patrons' League, the purpose of which shall be to use our united influence to repeal the Township School Law, known as Chapter 328 of the Laws of 1917.

We promise to attend local meetings as often as possible; to formally organize the Patrons' League; to help elect delegates to a county league to be organized for the same purpose; and to make a voluntary contribution to help pay expense of postage and travel.

NAMES OF MEMBERS

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— February 15, 1918

The New York Assembly voted 107 to 36 to repeal the Machold school law. Mr Machold himself — who introduced the bill last year — voted for its repeal, convinced that it did not work out as was expected. We think the Senate will go the same way, though the vote may be close there. Early in the campaign a strong supporter of repeal said it looked like a hopeless task. "You might as well try to move the Capitol as to make the Legislature reverse itself!" That would have been true if country people had gone at it in the usual way of asking politicians to do it for them. A politician can no more "move the Capitol" than he can lift himself by his boot straps. An organized democracy can — and will — take the politicians by the neck and

lift them out of the job. The fight for repeal is the greatest object lesson in public service we have ever had.— *March 23, 1918*

The School-Consolidation Bill

Last Fall I believe a bill was presented to the Legislature to combine the rural schools in New York State. For some reason it failed to pass. Could you give me the following information? Who was the author of this bill? What did it consist of exactly? What was the opposition? Why was the bill withdrawn? Was it compulsory for all districts or optional? In event of a district building a new two-room school-house this year, would the town have to assume the debt next year, provided the bill passes next Year?

MRS D. R. W.

A member of the Legislature, who took some little interest in the bill to which you refer, tells that it was introduced at the instance of the State Department of Education, that department being in favor of its provisions. The bill provided that the town, rather than the school district, should be the unit of administration of school affairs, control vested in town board of education which should be elected as are other town officers, and each should administer the affairs of the township schools in such manner as it believed would serve the interests of the town as a whole. This board would be, in measure, sub-ordinate to the State Department of Education and its representative the District Supervisor. Such a board might discontinue certain schools if it seemed advantageous to do so, making other provisions for the pupils in those districts, or it might combine districts in whatever way seemed best adapted to serving the interest of all school patrons in the most efficient and economical manner.

The bill was compulsory, bringing all township school districts within its provisions. It was never reported from committee, the State Department feeling that it was advisable not to bring it to vote until there was a better general understanding of its principles and until the bill itself had been perfected through discussion and criticism. Under the provisions of this bill, the town would take over all school district property and with them, of course all debts and liabilities. The money then raised by school tax and received from the State would be applied to the support of such schools as were maintained, being divided according to the needs of the school.

The opposition to the bill comes largely from those who fear that the interests of the pupils in sparsely settled districts would not be as well provided for as now, as transportation to the more central schools would doubtless have to be provided for such pupils, and from those who object to having the township assume indebtedness, bonded or otherwise, under which some districts, particularly the union school districts, now labor. The Department of Education, takes the position that the methods of administering public schools in the State have become antiquated having been devised at a time when conditions in rural districts were different from those that obtain now; and that the changes which they advocate will increase the efficiency of the vast sum spent annually for educational purposes.

M. B. D.

— *June 12, 1915*

The New York School District System

I was very glad to see the matter of township school boards mentioned by Mrs D.R.W. on page 799. In this section of the country the bill aroused violent opposition as soon as the people understood the meaning. Over 98 per cent of the voters in our school district signed petition requesting our Assemblymen help to defeat the bill. As a result of the activities of the political machine, over 90 per cent of our town officers are concentrated in or very near the two largest villages in the township. In fact it is a common saying here that if you want a town office you must move to the largest village and stand in the ring. As the township school board now reads there is nothing to hinder the political machine from nominating and electing the entire membership of the school board from the two villages. This would leave the inhabitants of nine-tenths of the area of the township absolutely without voice in the conduct of their school affairs. This condition would be duplicated, perhaps not to the same extent, in the majority of rural townships throughout the State. Make the proposed school board consist of as many members as there are now districts in the town and specify that one member shall be resident of each school district or former district, and one of the greatest faults of the system will have been remedied. Then, if the farmers in the far corners of the township want their children taught at home or taken eight or ten miles night and morning to some central school they will have at least something to say about it, or where they want the new $5000 school building which the school board is privileged to build each year without the consent of the taxpayers. As it now stands, the trustee cannot spend $50 or even $5 for repairs or new school buildings without special authorization from the taxpayers at school meeting. The politicians seek to take the control of the public money out of the hands of the farmers because they are not progressive enough to conduct the affairs of the school districts, yet what department of the state government shows more results and less graft for the dollars expended than the district school system? Where can you find a more intelligent or progressive class of people anywhere than the farmers of this State.

As it is now it is difficult to get a man to serve as district trustee and attend the affairs of one district without compensation. How many towns can furnish nine men intelligent enough to serve on a school board, who would be willing to give their time attending board meetings once or twice a month the year around and conduct the school affairs of the town absolutely without compensation unless there was a little comeback somewhere?

The benefits of the plan have often been likened to those resulting from the state supervision of highways. True, we have better roads than under the pathmaster system, but under the present régime this township raises annually $110 per mile road tax. Under the pathmaster system we did not pay a dollar. We ought to have better roads; we pay for them. There may be improvement in the present manner of doing things, but it is expensive improvement, and as a usual thing the people pay for all they get and then some.— *August 7, 1915*

C. C. C.

Chautauqua Co..

Long Island District School

In this district it has been for many years the custom to hold a reunion of teachers and scholars who have attended this schoolhouse. The reunion takes the form of a picnic which each August is held on the school grounds, and is a most enjoyable affair, many coming from a distance to meet their old friends.—*February 12, 1916*

M. S. B.

Rural Schools in New York

Part 1

Proposed legislation. Our rural school system in New York State is not in good condition. No one will more readily admit this than the farmers who are directly affected by it. Changes in the system, however, should not be made rashly. By that I mean that the farmers themselves ought to have a clear understanding of the proposed changes, and the probable results therefrom. A bill was introduced in the Legislature last Winter, and will probably be renewed this Winter, that is of far-reaching effect if passed. From my own acquaintance with the situation I would say that very few of the farmers affected by its provisions have any definite knowledge of its probable workings, or what is provided by it. It now appears that the State Grange has endorsed it and given it approval so far as the legislative committee of the Grange is concerned. That the Master and secretary of the Grange endorse the bill, leads one to conclude that some sections of the State are differently conditioned from others. It is certain that there are sections where farmers will find its provisions a hardship, and probably detrimental. It would seem that there ought to be a provision to allow the volunteer action of certain localities to say the least.

Provisions involved. That the proposed amendment to the education law, the Tallet bill of last Winter, has much to commend it is not disputed, so far as I am aware. It proposes a uniform tax for the support of the schools. So far as the rural sections are concerned this ought to pass. It would seem better even if the unit of taxation might be larger than is proposed, and marked out by topographical conditions looking to the establishment of consolidated rural schools under conditions of easy transportation, rather than political divisions, as the township, at least in some cases. There may be mentioned some reasons for this enlarged unit of taxation whether township or otherwise. In my township, for example, there is a diversity of ratios of taxation in the various rural school districts from about $3.30 per one thousand taxation up to $12.47. These two districts have, by the way, the same amount to collect by tax within $1.09, as a total. The reason for the difference in ratio is the fact that one has over $90,000, assessed valuation, while the other has only $24,300. The remainder of the rural districts range from $5 to nearly $10. Other townships have similar conditions. Evidently there should be some more equitable way of taxation for school purposes. I am not able to say that one school has a better teacher than another, except as occasional personality has an influence. Ratio of taxation does not affect the educational value one way or the other. The proposed legislation has this in mind and proposes the remedy. If when uniting the districts for taxation the union might be in such a way that districts could be most readily com-

bined, should that be desired, the scheme would have additional value. This refers to the hilly sections of the State, and these hilly sections need more care than others, because agriculture is less profitable, and the population is less dense. The end sought in this is to be commended, while the suggestion mentioned might well be considered.

School consolidation. The point of objection in the Tallett bill is in another part. It provides for the union of the rural schools with the village school unless the union free school district has a population of 5000, or over, and employs a superintendent of schools. The number of villages in the State that are exempt by this provision cannot be very large. Where the exemption does hold the rural schools are by themselves without control of the village schools. It seems possible that such rural schools may get along very well if left to their own control. Why not extend this exemption to all other towns having union schools unless the separate school districts vote to join the village district? Will they not be as well off as those rural districts that are in towns where the village district has 5000 population? If every local school district votes to join the village district they ought to have the privilege of joining unless the union school district wishes to keep them out. If they do not desire to join the village school it is unwise to compel them to do so. There are several reasons for this. Iowa has some such law.—*April 8, 1916*

H. H. L.

Part 2

Taxation. The writer has been severely criticised for bringing into this discussion the question of taxation. Where schools are affected taxation ought to be considered, say the wise ones. I am not ready to fully admit this contention, nor do I think the average taxpayer in the country so considers the matter. We agree that we ought to be generous towards the school, but if we are to expend more we ought to be reasonably sure that we will get something for the increase. In my own town, again, our union school taxes its inhabitants practically 50% more than the average rural districts, and it is pretty evident that other towns are not far off. The village ratio would be reduced by the combine. While the assessment is so nearly even, the population of the village is fully 50% more than in the rural districts, and the school population is several times more. It is not clear that we ought to help support the village school. The fact that personal property in town largely escapes, and that business investments and property in town are assessed much lower than farm property does not help the case for the village.

Village and rural districts. It is intimated that the reason for uniting the rural districts with village, is ultimately to bring all the rural scholars into town for their education. Some really believe this wise, others are just as certain that it would be unwise. It is said that the rural districts ought to have as good educational advantages as the city. I would say they ought to have better schools for them than the city schools are. What is good education for one is good for all, say some. Many will not agree that the education that looks down upon agriculture is the best for rural pupils. Then what about the improvement of the farming communities? Have not we gone to town for instruction as to the way to vote long enough, and how to talk and what to think? Should we always go to town for our education

and our religion? Are not you going to give us any of that pure brand of country community improvement? Are we to go to town for social advantages and for rural community uplift? What is uplift anyway? It is something that the town holds as a monopoly? Better let us have consolidated rural schools unless we want to go to town. Give us a chance to say something about it locally.

School elections. There is just one other point that seems to need attention, and that is the proposed election of the school board. It is practically directed that the election in the middle of June (a busy season for the farmers) shall be held in the village schoolhouse. In a town like ours where there are 50% more people in town than in the country have you any doubt as to the place of residence of the trustees that will be elected? A few men in the village with one or two outside whom the village folks want will have the deal. The country will be wiped out so far as having anything to say about the schools is concerned. Perhaps it ought to be, but I can't see it so. There are rural communities where the rural people will be glad to have this done, and there are others where the country will have the advantage of numbers over the village, but those are small villages, and there it is likely that a consolidation of the whole will be wise. All that I ask is that all districts be allowed to say what they want to do about it.

Rural school exhibits. While we want the union of rural districts for purposes of taxation, and are pretty sure to want the union of districts for school purposes after the taxation scheme has been worked out, there are things to encourage us in the present method of school affairs. The picture on page 583 of the rural school exhibits of a single town tells a story. Vegetables, bird houses, needlework, cooking, drawing etc., are all the work of young children, in a town where the total number is considerably under a hundred pupils in the schools represented. The quality of the work was really astonishing in many instances. Schools are doing creditable work. Give us equitable taxation a free chance to unite the districts if we want to, and leave us to decide for the present whether we join the village district.

—*April 15, 1916* H. H. Lyon

The District School Question

Don't you think it is astonishing statement that "Our rural school system in New York State is not in good condition," as H. H. L. says on page 583? I deny this most emphatically. Our schools are doing better work now than ever before. This is not much of a compliment to Dr Finley and the Department of Education. Thirty years ago, when the writer first attended school, the district school was far different institution from that of the present day. The smokegrimed walls of the schoolroom had never known paper or whitewash. Window shades were conspicuous by their absence. The seats were most uncomfortable, and of a pattern likely to make the scholars round-shouldered. The only book supplied by the district was a Bible. No dictionary was provided until several years later. We did not have a library. The teacher was paid $5 a week, to-day the same school room is a far different place. There are patent seats, framed engravings of historical scenes hang on the neatly-papered walls. There is a good

library, atlas, maps, dictionary and other books of reference. The teachers draw twice the pay they did then. Children nine years old can write business letters for their fathers, can read aloud so it is not a torment to listen to them and in all ways make far better progress than was possible three decades since.

I appeal to all good Grangers (as well as all others interested in the progress of agriculture in New York State) and those interested in the welfare of the children to oppose the Tallett bill root and branch. If it is thought best to equalize the taxation in all districts in the township or county a bill could be drawn to do that. Personally I am opposed to this, as conditions on the farms are very favorable at present, if we are only let alone. Let us keep the district schools as they are, controlled by the farmers and supervised by unpaid trustees who live in the district and understand local conditions. We have heard much of teaching agriculture in the schools. How would this be possible if all districts (country) that adjoin (village) union free school districts should be permanently annexed to them as some have proposed? Let us keep all schools in the control of the farmers.

A nearby district reopened school last Fall, after running a school wagon to a nearby village, for several years. The man who carried the children on a contract claimed he could not dress his little girl warm enough to keep her comfortable in severe weather. Though dressed in the warmest garments money could buy in the local stores she would be crying with the cold before the village was reached after a drive of only three miles. Do you thing such exposure is wise for children in these grip and pneumonia days? If an only child cannot be kept comfortable how would a large family or a day laborers' children fare?

Too many farmers have moved to town to educate the children. All sorts of reasons are urged to bring this about. If a district contracts every case of sickness among the children it is laid to the kid wagon. The women and children claim that a family can live and work in the town, sell the hay and save more money than they can if they stay on the farm and keep a dairy. This practice has exhausted many farms and almost depopulated several neighborhoods already. Any centralizing of schools will greatly aggravate this evil.

The average dairy farmer is unable to attend the farmers' institute at the county seat, but any kind of an entertainment at the school house always draws a large attendance. Each city has its night schools, but nothing has been done for the isolated farmer. Ex-President Roosevelt claims the school house is the best place to instruct the farmers, and experimental plots in each district would soon show the best way to handle the soil of that locality.

No Western farmer has bought a farm in this county (and a great many of them have located here in the last 10 years) that was more than mile from a live school. A neighbor who dealt in real estate in the Middle West for 20 years, tells me that there is no sale for farms located more than a mile from a good school, the centralized school being a failure. Former residents of this place now living in Southern Michigan, report the same failure. Is it necessary to repeat it here and spoil the sale of our farms? It is very difficult to keep hired boys and girls from the villages contented on the farm, even in Summer. Will it make this problem any easier by

taking away the school house, our only place of assemblage? There is nothing said about making the most of it as it is.

S. S.

Tioga County, N. Y.

The letter by S. S. on the rural school question which I have just read appeals to me. So far as I can see it holds practically the same position that I have taken. S. S. admits in effect that the union to the extent of taxation may be a good thing. That is my position, except that I do not think this should include the village district, if the village is of much size, unless the various districts approve it. He wants rural people to manage rural schools, and this is my belief also, although I have to admit that sometimes there is too little interest taken in that management. He objects to the exposure of the ride to town from the district and says that if there is any sickness in school it is laid to the "kid wagon." That may be, but I had not learned it before. It is quite possible. That Western farmers do not like to buy farms where the school is too distant is quite often true, and it is also true that the centralized school is not so popular in the West as some seem to think it is. S. S. urges that something be done to make the most of the present rural school. In this he accepts my statement, which he critices in another place, "that our rural school system is not in good condition." He wants it improved just as much as I do, and he wants it kept intact as a rural system, the same as I do. This will be found to be the real sentiment in most rural localities, I think, although there are those who believe to send children to the village school is far preferable, these are not in a majority, I am certain. Unite the rural districts for taxation, but do not compel the union with the village school, only give the permission if wanted. That will leave it in the best shape for the present.

H. H. L.

—May 27, 1916

The Rural School Question

I have read with a great deal of pleasure and interest, your editorial on page 1424, on the result of the late election, and your suggestions as to what should be done next. I am glad to see your paper offer its columns and its power and influence for the benefit of the farmers of this State, which is characteristic of it.

There is one question which will come before the Legislature this Winter, that is of vital importance, not only to the farmers of the State but to all who have the education of the children in this State in mind. There will be a bill presented this Winter called the "Township System of Schools." This question has been before the Legislature previously but was not passed because of the opposition that it met from the farmers. For the past two years, the Department of Education have been quietly working among the rural districts to convince them that the township system would be a good thing for them. It has been discussed in the Grange, all over the State, and the majority of them have decided that it is not "for the best good of the most people."

A township system for schools may be a good thing, but it should be a vastly different law from the "Tallett bill," which was introduced in

March, 1915, referred to above. The Department of Education, or rather the present Commissioner of Education has one idea which, if carried out, would work a hardship for many farmers, viz. the elimination of the rural schools. It is his desire to consolidate all rural schools with village and city schools, regardless of the wishes of the people. He became frightened at the protest that went up all over the State, and wrote and had introduced the Tallett bill, which if passed, would make it still easier to do away with the rural schools.

The State Grange made a fight last Winter to have the education law changed, but started it too late in the season to be useful; I hope that they will take it up again and in time to have the changes made this Winter. With the above idea in view I would like to join that "organization" that you mention and help the farmers to get some laws passed that will be for their benefit. I know what you did for the farmers in the "milk strike," and your past record, and hope that you will help us in this great question of rural schools.

J. G. HALL
—December 23, 1916

The Township System of Schools Proposed for New York

Part 1

Changed conditions. Our present district school system originated in a law enacted in 1795, when the population of New York State was counted in the thousands, when the population of the rural districts was greater than that of the villages and cities, when the roads were poor in all parts of the State, and mere paths through the forest in many parts, when means of communication and travel were primitive and difficult, when in brief, the interests of a rural community were confined within a small area. Today all these conditions are reversed. The population of the State is practically ten millions, the population of the villages and the cities is greater than that of the country districts; the steamboat, the railroad, the automobile have made communication and travel easy, the weekly paper of the country people changed to the semi-weekly, the semi-weekly to the daily as rural delivery was introduced and no longer are the thoughts, the pleasures and the interests of country confined to their immediate localities.

School improvement. During this time the one-room ungraded country school did not stand entirely still. The log buildings gave way to frame buildings, the buildings were painted, modern desks were put in, warmer and better floors replaced the old floors, a dictionary, a globe, wall maps and library books were added, the teachers became better qualified. All these changes were for the better but there was another change. After a time the number of pupils attending the rural schools became less each year. Where once the attendance was from 20 to 50 boys and girls it dropped in the majority of districts to an average daily attendance of 10 or less. It would be foolish to argue that the country school of today is not better than the country school of the past, but it is not as good as the graded school with more teachers, more pupils, better buildings and more sanitary surroundings. We boast that education is free to the boys and girls of our

State, and it is free, but we cannot say that it is both free and equal in the sense that the children attending the country schools get as much for every dollar spent as do the children attending the graded schools of the villages. This is not wholly the fault of the teachers in the rural schools, but is largely the fault of our rural system. We might say that it is due to our trying to make a system designed for 100 years ago fit present conditions.

Unequal tax rates. We who believe in the township system feel that the rural school does not measure up to the standards of today, but the weakest spot in our present system is the manner in which its business is carried on. Its administration is cumbersome and wasteful. The present method of raising money for school purposes is unfair and unjust. In a certain rural district in the town in which I live the school tax rate last year was $1 on each $100 of assessed valuation. In another district less than one mile away the rate was 21 cents. I am told that 40 years ago the rates in the two districts were practically the same. With the building of railroads and State highways, with the introduction of the telegraph and the telephone, with the growth of Summer resort business, the value of the land in the district with the rate of 21 cents increased nearly six times as fast as the value of the land in the district with the rate of $1, the people in the district having the high rate are just as progressive, they work just as hard, they are just as good farmers as those living in the district with the low rate, but circumstances over which they had no control make them pay nearly five times as much for the support of their school as their neighbors in the other district. Under the township system we shall have a uniform tax rate in each town. This tax will be collected by the town collector. This will do away with the loss arising from many cases of unpaid school taxes that remain unsettled each year. If it is logical to have a uniform highway tax in each town it is just as logical to have a uniform school tax in each town. The benefits derived from a school are not confined within the boundaries of the district maintaining the school but are diffused over a wide area. The schools are performing a public service, and the cost of maintaining them should be distributed over a reasonably large territory.

Cost of township system. Will schools cost more under the township system? They should cost less. It seems reasonable to believe that in a town having 15 rural schools, that a single board of education will be able to purchase the supplies for all the schools cheaper, in one lot, than when purchased by 15 separate trustees buying them in 15 small lots. A single board should be able to make repairs and improvements cheaper and they certainly will be more uniform when looked after by a single board than when controlled by 15 separate trustees with 15 different ideas of what should and should not be done in the 15 different districts. A single board should be able to hire better qualified teachers than the 15 trustees, who usually have little time to spend looking up the qualification of teachers.

Possibilities of favoritism. Is there not a danger of the single board favoring certain schools and neglecting others? No, there is no more danger of this with a town board of education than there is of unjust treatment for certain localities at the hands of the town board of assessors. If such a situation comes up the people have the cure in their own hands. It is doubtful if a majority of those serving on a town board of education would be so unfair as to favor certain districts at the expense of the others.

Local interest. Will not the people lose interest in their local school under the township system? The chances are that they will take an increased interest. The system provides the utmost publicity in the administration of our school affairs. The publishing of the school budget in the town papers and the posting of copies in the public places within the town will direct the attention of the people to their schools as never before. Under the present system the percentage of voters who attend the annual meeting in the rural districts is very small. In all probability the number of votes cast at an annual meeting under the township system will be greater than the total vote now cast at the meetings in the separate districts.

Local control. Does not the township system do away with the principle of local control? No, it only makes the unit of control the town instead of each school district. Those who are candidates for the school board must be nominated by petitions. This will direct the attention of the voters to the character and qualifications of the men and women who are to control the affairs of the schools and the best in the town will be chosen. No longer will the office of trustee be thrust upon some unwilling person, no longer will it be given to some man who is not present at the annual meeting to protest against accepting it, no longer will it be given to some man who has just moved into the district and his being made trustee considered a good joke on him. The office will acquire dignity that it does not now possess.

Uniform text-books. Does the township system mean uniform text-books? Yes, for each town at least. At the present time the text-books in a majority of the rural schools is so varied in the same subjects that it is impossible for the teachers to secure the best results. Uniform text-books will not only be cheaper but will increase the efficiency of the rural schools 50%.

THOS. B. STOEL
—February 10, 1917

The Township System of Schools Proposed for New York

Part 2

Consolidation. Does the township system mean the consolidation of the rural schools? There are many people honestly opposed to consolidation. There are many oppose the township system who use this fear of consolidation to clinch all their arguments against the measure. It is said that it will be impossible to transport the children to consolidated schools. Before rural delivery was introduced there were many who scouted the idea of the farmers ever having their mail delivered at their gates, but it is being delivered. There will be days when it will be impossible for the children to reach a consolidated school even with transportation provided. There are days when they cannot reach the local school. As a matter of fact where consolidation has gone into effect the attendance at the consolidated school has been better than the combined attendance at the former local schools. We forget that consolidation of schools has been going for nearly half a century. There are not as many rural schools in this State today as there were 25 years ago and it is safe to predict that there will be fewer 25

years from now than there are at the present time. Many of the rural schools have so few pupils that the teachers can not arouse the enthusiasm and interest that comes from competition. In a very few of the rural schools the number of pupils is so great, there are so many classes, that the teachers can not do justice to all. The only reasonable solution seems to be consolidation. If a district with 30 pupils, a district with 10 pupils and a district with five pupils were combined and one building used instead of three, two teachers employed instead of three, the public money formerly going to the three districts used in this one district, there is no reason why the combined schools should not cost less than the three separate schools; there is no reason why the forty-five pupils in the one school should not receive better instruction from the two teachers than when they attended the three separate schools. Consolidation is a tendency of the times. Manufacturers combine to secure greater efficiency. The successful farmer buys more farms and consolidates them under a single management of his own. However, the township system does not mean consolidation. Under the township system when public sentiment says that a district should be discontinued it will cease to exist because of this sentiment and the same statement is true today under our present system, when a community feels that it is not good policy to retain the rural school it is given up. No, the township system is not another way of saying consolidation.

The western system. Those who write and speak against the township system for this State often refer to the systems of some of our Western States. There is one very important difference between the township systems of these Western States and the proposed system for New York State. The basis of the Western systems is a consolidated school while in the bills introduced in the Legislature of our State, the question of consolidation is left to the people to decide and the existing school districts are not disturbed.

Proposed legislation. Perhaps a brief summary of the last township bill introduced in our Assembly last Winter may be of interest. This bill was not pressed for passage as it was considered best to give the people time to study the measure and be able to express their opinion as to the form it should finally take. This bill provided for a town board of education to consist of seven members, elected by the qualified voters at the annual school meeting held on the first Tuesday in May. The term of office of the members of this board shall be three years and they shall have control over all the schools in the town except those located in union free school districts having a population of 1500 or more. If a majority of the voters living within a union free school district having a population of 1500 or more, favor having their school come in under the town board of education, the town board shall then submit the matter to the voters of the town living outside of the union free school district, and if a majority favor the proposition, then all the schools of the town shall be under a single town board of education. If, in any town there are two or more union free school districts, each having a population of 1500 the district superintendent of the district in which the town is located shall issue an order dividing the town into as many units as there are such union free school districts, and designate those rural schools which shall be associated with the union free school in each unit. In a town in which such units exist there shall be separate boards of education for each unit elected in the same manner and

having the same powers and duties as the board of education for the entire town. Provision is made whereby the school boards of these separate units may submit to the voters of their respective units this proposition, "Shall all the schools of the town be placed under the jurisdiction of one town board of education?"

THOS. B. STOEL
—*February 17, 1917*

The Township System of Schools Proposed for New York

Part 3

If majority of the voters in each unit favor this proposition, then a single town board shall be chosen to administer the affairs of all the schools in the town. The town board of education shall organize, elect one of its members president, and appoint a clerk and a town school treasurer who are not members of the board. This town board shall hire the teachers, purchase supplies, make repairs, hire janitors, provide when necessary for the transportation of children living at considerable distances from the school buildings; establish and maintain elementary, high, industrial, vocational, agricultural and night schools, if such be deemed necessary; establish and maintain school libraries; authorize a uniform and general course of study; arrange for the schooling of any children living within the schools of an adjoining town providing the schools of the adjoining town as more convenient for such pupils; may acquire new schoolhouse sites; enlarge or improve old sites. This is a long list of the things that a town board of education may do under the township system, but it contains no powers not possessed by present rural trustees and boards of education of union free school districts.

The school budget. The town board of education shall prepare a school budget before the first day of July each year. This budget shall state the probable amount of public money that will be received by the town from the State, and the estimated amounts that will be received from other sources. The budget shall also contain an itemized list of probable expenditures. The budget shall be published in two town papers or if there is only one paper published in the town in this one paper or in a paper published outside of the town but having a general circulation within the town. The budget shall appear each week for four weeks prior to August first and a copy of the budget shall be posted in at least five public places within the town at least 20 days prior to the first of August. A certified copy of the budget shall be filed with the town clerk and a copy given to the supervisor of the town. The supervisor shall present the budget to the board of supervisors at their annual meeting and they shall provide for the collection of the school tax by the town collector at the same time and in the same manner as the other town taxes shall be collected. The town board of education shall not expend a sum in excess of $5,000 in any one year for repairs, remodelling or building new school buildings without submitting the matter to the voters at the annual or special meeting called for such a purpose.

Annual school meeting. The annual school meeting shall be held in the most accessible schoolhouse in the town or the board of education may divide the town into election districts if such an arrangement is more convenient for the voters of the town. The meetings shall be held in school houses and the

polls shall be open from nine in the morning until seven in the afternoon. Notices of the annual meeting shall be published in the town paper, if there is one, each week for four weeks prior to the date of the meeting or a copy shall be posted on the door of each school house in the town and in at least 10 other public places 20 days before the annual meeting. Candidates for the school board shall be nominated by petition, 25 signers being needed. The petitions shall be filed with the clerk of the board of education at least 15 days before the annual meeting. The ballots shall be printed and uniform The names of the candidates shall appear in alphabetical order and there shall be blank places, so that the voters may vote for persons other than those whose names appear on the ballot. At each election district there shall be three inspectors of election whose duties are similar to the duties of inspectors at a general election. The arrangements for the first election under the new law shall be made by the district superintendent of schools and the succeeding elections shall be arranged for by the clerk of the board. These are the main features of the township system proposed for this State. The law provides for the issuing of school bonds when approved by the voters; for an inventory of school property; and for the preparation of a list of these qualified to vote on a school meeting.

THOS. B. STOEL.
—*February 24, 1917*

A Mothers' Club on Rural Schools

The township system. The members of the Mothers' Club of Ardonia, N. Y., are doing all they can to fight the bill called "Township System for Schools," which will come before the Legislature in February. The consolidation of the rural schools is not for the good of the children and community, is the consensus of opinion expressed at the club meetings. It is not for the best good of the country children. It would make the center of interest in the city or village instead of in each rural school, which should be the pride of every district.

Transportation of children. It would mean that children must be transported in conveyances to some village school, a thing that every right-minded parent knows would be even dangerous to the welfare of the child. These conveyances could not go to every home, and necessarily must start from some central place, and that would necessitate many children walking as far as or farther than they do now to reach the rural school. Then they would be obliged to get in and ride with the same clothing on that they had when walking and often they hurry to be there on time. A little common sense would tell you the results. The children who now walk to school through the snow are not the ones who complain most of the cold when they reach the school. It is those who ride who suffer, and often cry with cold hands and feet. What would it be when the little ones came to ride five or six miles on a cold day? It would be very hard on the poor, as they would be obliged to buy extra clothing, which the children would not need if they walked to school. It is not such a hardship for teachers and children to walk to school in Winter as some people who coddle themselves up in heated houses think it is.

The movement from the farm. Such a system would tend to draw the boy away from the farm to the city. If the boy is kept on the farm he should have a good rural school at home. Yes, a good rural school, why not? Let the State give more aid to the rural schools. The cost of conveying children to other schools, if given each school would be quite a help. Even better than State aid, let people wake up and take more interest in their home schools. It is up to the country people to see that there are good teachers in the rural schools. Let the country schools have teachers who love country life and country children. They should be country men and women who have been brought up in the country, and who have attended the rural schools, and know the needs of such schools. They should not be teachers who are afraid of a storm, and who think country life dreary and long to get away. The attendance at school depends on the teacher and not the "truant officer." If a teacher truly loves such teaching she will be willing to teach for a salary less than that offered by the city school.

Making the school. The "little red schoolhouse" is just what the teacher and the people make it. It can be an ideal place without much expense. It can be better than any village school where children herded together in a large school which has the children from the whole town. The country school can be made homelike, attractive, sanitary and altogether a most desirable place for the country children. They can have hot lunch and a well-equipped playground. Yes, they can build their own apparatus and be all the better for it. The boys and girls will get more enjoyment out of it, and will take care of the apparatus. They will take pride and interest in the school because they have helped make it what it is. Let the boys and girls help to make the rural schools better. Any teacher can interest them if she is interested. This can be done in any rural school if people will only think so, before they find themselves wishing we had the rural school back with us when it is too late.

The high school. It is very doubtful if the building of a high school in every town will really educate any more young people than are being now educated. The high school is what every town might do well to have, but leave the younger children in the rural school. Let them be in a room where there are all grades, and when they reach the high school they will stand as well as or better than those children who passed out of one grade into the next and did not have the opportunity to hear the other grades recite as they now do in the rural school. Those children who are determined to leave school as soon as the law will allow it, will still do so, but the boy or girl who really wants an education will get it under the present system and will make all the better man or woman for having had to work for it. Where have many of the best men and women of our country received their education? It was in the rural schools and when they were not half as good as they are now.

Advantage to the city. The village and city people say "Yes, let the bill pass, it would be a grand thing." It would be for them, of course. People would move to city or village, many of them, rather than have their children taken in conveyances for miles during the Winter weather. That would help the city and village people, but what about the farmer? Where is he? It looks like a very selfish interest upon the part of the townspeople. The

largest village in each town will want the school, regardless as to whether it is in the center of the town or not. A correspondent from a village in this town shows that spirit in his writing for a local paper. That village is in one corner of the town. Let parents compare the children of the village or city, who spend their spare time on the street, with the country boy or girl who has legitimate work at home for spare time, and say which they prefer to have their children pattern after.

Let the farmers speak. It is time that the farmers had a little more to say. They have been ruled by the city about long enough. It is time some laws were passed for the benefit of the country people. It is quite necessary that we have farmers and they should have a show. It is to be hoped they will wake up in this school question as they did over the milk strike. Next the farmer will be told he must come into some village or city for his meals, where they can be prepared by experts. Will people interested in the education of children in other rural districts join us in the fight to help keep the rural schools under control of the districts and to make the rural schools better?

Ulster County FLORA MALCOLM
—February 17, 1917

Consolidated Schools

(The discussion of the proposed new school law for New York State has attracted attention everywhere. We try to give both sides a fair hearing, as this is not a question to be settled by any onesided argument In addition to the letters from New York readers we have heard from readers in other States where the schools have been consolidated. This week we give one such letter so that the other side may be given from experience.)

Vermont Satisfied With Consolidation

It appears that the good people of New York are agitating the question of a town system of schools, and incidentally the consolidation of rural schools. Perhaps the experience of Vermont may be useful. The conditions in the two States are identical. We Vermonters have forgotten our old grudge against New York, and are as ready now to do you a good turn as our ancestors were ready to apply the "Beach Seal" to all interlopers in their day.

About 20 years ago we adopted the town system. Each town was made a school district and all its affairs were managed by a board of three trustees — one to be elected each year, to hold office three years. The schools were to be supported by a town tax, thus doing away with the glaring inequality of taxation under the old system. The trustees were given power to establish a town central school, and provide for the transportation of pupils as they saw fit; to make the central school a graded school with all departments from primary to high, and to maintain such other schools as might be advisable.

The law did not compel towns to establish a central school, but left it entirely optional with each town to do as it thought best. By electing a board of trustees known to favor consolidation we could have it, or vice

versa. The town in which I live was one of the first to vote for consolidation. Certainly we had to fight for it, and we only won by a slight majority. The women pretty generally favored it, and for the first time came out and exercised their right to vote on school questions. By their help we won. Ah, yes, there was a hot time in the old town that day! We heard all the arguments, all that your correspondent on page 236 adduces and many more.

What is the result? Simply another demonstration that hindsight is better than foresight. After 15 years of trial everyone is satisfied. You could not get a single vote in town to go back to the old system. All the lions in the way that looked so fierce have vanished. We have a school that in efficiency equals our highest expectations. We have a school building built under the direction of the State Board of Health, with steam heat, modern ventilation, proper lighting and careful sanitation. Pupils from five or six outlying districts are brought in in covered vehicles, and the "kids" enjoy the ride. None is brought more than about four miles. Beyond that distance separate schools are maintained. This plan has been gradually and generally adopted all over the State by towns with a population sufficient to make it practicable. Wherever you can find from 75 to 100 pupils within the radius of four miles there you will usually find a consolidated school, not forced by any outside enactment, but the voluntary result of the observation and good sense of the people. If you were to ride through the State you would find in almost every hamlet a nice graded school building, and meet sleigh loads or wagon loads of laughing children going to school or going home.

Thus is Vermont endeavoring to discharge its duty to the coming generation. Upon these New England hills our fathers lit a beacon that has been shining through the years — shining beyond the mountains and beyond the plains, and is even now lighting up the dark coasts of the Orient. It is for us, with pious regard for the past and with ambitious hope for the future — it is for us we fully understand, to keep that beacon trimmed and burning for oncoming centuries.

Not in a spirit of boasting or intent of meddlesome intrusion is this written, but only "with hands of exceeding good will."

Vermont E. G. HUNT
— *March 10, 1917*

New York School Law

Is it possible that while the public was giving its attention to crop production as a patriotic duty, that some one rushed through the Legislature that revolutionary education bill? It was not suspected by country folks at all this time. Was it the Education Department that did the trick and did it slick? There is universal disgust among our farm folks over the situation, but the deed is done, and some think that surely democracy is disappearing. Many feel that democracy is on the incline even now while we are engaged in war for democracy throughout the world. Farmers will no longer have a voice in school affairs except in a few local instances. They have had little voice in any other matters for a long time. They did have something to say about milk prices last Fall it is true, but it cost them something. It is difficult to see how they can escape obeying the village board in school affairs from now on. It seems that there is to be a board of five members in the township, and that only three

of these can be from any one district. Only three! Why not all from the village if the village is to have a majority? If this report is correct then it is certain that it is the deliberate intention of the writers of the bill that the village shall take the whole matter of education affairs out of the hands of the country folks. There are some good features in the bill, but there should not be more than two members of the board from one district. If the authorities were afraid that farmers might have too much to say about the village school, they should have protected that school by not including it with the country districts. That ought to have been done anyway, unless the village is under 800 or better still under 500 inhabitants. It is all wrong to take the control of rural schools out of the hands of the rural people. Some of us have been hoping that the rural school would yet be able to make a nucleus for better community life in the country. It seems that the now defunct country church will have to be resurrected for that purpose, or it can never be done.

H. H. L.

—*June 30, 1917*

Township Schools

Can you explain the new township school law? The farmers here are suspicious of it, believing it to be a scheme to make the country districts pay off the bonded indebtedness of the schools in the villages. Who is responsible for the law and whom will it benefit? In this district we have a good schoolhouse, well equipped, hire good teachers, pay them well and the children learn well. How will we be benefited?

S. C. S.

The plan of the township law is for a town to take over all school property and to own such property. This property may not be taken without due compensation. While the town will, therefore, assume the outstanding bonded indebtedness it will also pay to each district the appraised value of its school property. A value will be fixed upon the property in the district in which S. C. S. lives. This value will be determined by a commission consisting of the supervisor, chairman of the town board of education, and the district superintendent of schools. A tax to pay for this property will be raised by the town and the amount of the value will be apportioned among the taxpayers. S. C. S will receive his proportionate share of the value of this property. If there is a high school in the town his children will be entitled to attend that school without the payment of tuition.

—*October 20, 1917*

Protest Against the School Law

The Montgomery County, N. Y., taxpayers' school meeting took place as scheduled, was attended by about 100 farmers, and lasted two and a half hours. Never have I attended any sort of a meeting of farmers where I witnessed such determination and enthusiasm. Everyone, with the exception of one district school superintendent agreed that the Township School Law was the most unpatriotic law ever put over. A city merchant related that he had three brothers, Grand Army men, living on different farms in the

vicinity, and not one of them would be there today were it not for their pensions. Such experiences as a raise in tax from $35 to $135 are quite common. You will notice that the above illustration lacks but $5 of being four times a normal tax. One man reported the tax on his 140 acres to be $140.

After two hours of discussion a committee of three was appointed by the chairman (he being so directed by a motion unanimously carried) to constitute a county and to act in co-operation with other county committees. One of our first duties will be to influence similar action in other counties. In this connection your services would be invaluable. We have decided not to send a petition to Albany, because those things are ignored, but believe that a committee from each county to visit Albany and to act in unison would be effective. We had our Assemblyman present. He states that the legislative leaders all advised him to vote for it, and that he did not hear a single objection from his home district. I believe that to be true. Farmers have been so busy, and have not taken the prompt interest in legislative matters that they should. Our county committee is constituted as follows: W. Barlow Dunlap, chairman; Frank Hotaling, D. B. Devendorf, all of Amsterdam, N. Y. The committee will have its first meeting in a few days and I hope our activities may take definite form. The Grange reports that this law is not a Grange measure. Our meeting was also unanimous in opposition to the employment of physical culture teachers in the country. We believe the Board of Regents has too great an arbitrary power. The board uses its threat of removal of public money as a weapon to force unbeneficial and impracticable adjuncts to our school system.

D. B. DEVENDORF

R. N. Y.— On this as on all other matters affecting farmers we stand ready to give all sides a fair hearing. If those who advocate the new law want to defend it they may have their chance. What we want above all things is an intelligent discussion by the country people who, too frequently, take things for granted and find themselves tied up to things which do not suit their conditions.

The New York School Law

Taxation without Representation

Like most of the other rural sections, we are peeved over the new school law. It seems to us to be just about such a situation as faced the early colonists and instigated a famous tea party — taxation with out representation.

There is a small incorporated village in the extreme southwest corner of the town (in fact only one corner of the village in this town, and half in another county), whose inhabitants saw fit to build a new schoolhouse and issue bonds for $20,000. As it happens, the schoolhouse stands in the corner of the village that is in this town. Therefore, we are paying the $20,000. Incidentally, three other school districts saw fit to combine and build a union schoolhouse. We are paying their bond also.

In our own district we have been contracting with the Hamilton High School, and paid $100 for a wagon to transport the children to the school. Last year we got in debt about $85 through the party who contracted to

draw the children skipping out and leaving in the Spring, when we were obliged to pay an exorbitant price to get them transported for the remainder of the year. Of course, the town paid this debt, you say. Not so you would notice it. They simply "took over," seized or appropriated "our $100 wagon" to pay the $85 debt.

Perhaps some may say that the law is fair enough, because anyone in the town may send his children to this $20,000 schoolhouse if he wishes. But this is not so. There is a section of the town nearly 10 miles from this school. It is away back on the hills, where the roads are poor, and drift badly in Winter. The inhabitants are the most part poor and their only chance of educating their children is the little schoolhouse on the corner. The $20,000 school is as inaccessible to them as if it were in New York City. Some were born there, and have never had a chance to get away, and others have bought farms there because they could not afford to pay for the luxuries of their more fortunate brothers — including $20,000 schoolhouses. Now these people are being forced to pay their share of this expense, and without their consent or any expectation that they will ever receive one cent in benefit in return.

J. GRANT MORSE

Madison Co., N. Y.

An Insult to Rural Communities

District No. 8, town of Rome, Oneida Co., is decidedly opposed to the new school system, and wants the law repealed. No flag has been displayed for about six weeks on account of broken rope on the flagpole. Schoolhouse, or toilets have not been cleaned, and boys toilet is not fit to go into. There is a driven well in the schoolhouse, but no water available on account of needed repairs to pump. But our taxes are nearly twice what they were last year, and we have a physical training teacher, also a visiting school nurse, to see that the pupils have proper exercise and are properly cared for. This is not done to censure our town board, as they are widely scattered over the town, and are very busy men. (I believe, they all own and work farms.) I doubt very much if they are any better pleased with the new system than the people they are trying to serve are. In Verona the adjoining town, taxes are three times what they were last year, with no better results. The general agreement is that the new law is an insult to rural communities, as it deprives them of governing their local affairs. It must be admitted that some districts have not done what they should for their schools. But how does this new law help them, and what does a district superintendent of schools draw his salary for?

H. G. PHILLIPS

Oneida Co. — *December 15, 1917*

The School Question on Long Island

Economical management. The situation in our unit, Brookhaven No. 2 is unique. Originally, it was planned to unite six school districts with a union free school. A census, however, of the latter village gave a trifle over 1500 population, and it immediately withdrew. So, as matters now

stand, we six districts comprise the unit. The members of the Board of Education, being for the most part former trustees, agreed among themselves to look after their respective districts, thus greatly reducing the work of the clerks. Consequently, instead of the $1000 or $1500 paid clerks in neighboring units we gave ours a salary which nets him about $300. By practicing several minor economies in addition we were able to hold this year's tax rate for the unit to 38 cents on a $100 assessment. Last year the lowest rate for any of these districts was 12 cents; the highest 36 cents, which means an increase of 210 and 5½ per cent respectively for this new system. In a neighboring unit with good salaries and a union free school one man paid $28 school tax rent last year and $142 this year.

Increased cost. Roughly then, this gives an idea of the extra cost of the cumbersome educational machinery somebody in Albany is inflicting upon us. The farmers here are up in arms. At the last Grange meeting it was unanimously voted that the Grange was unalterably opposed to the present Township Board of Education Law, and the delegate to the Pomona received instructions to do all in his power to have the law repealed, or at least Suffolk County excepted, as is Nassau. The matter is also being taken up with our Assemblyman and State Senator, and if necessary a delegation of wealthy farmers will be sent to Albany this Winter.

No advantage shown. What makes the citizen whooping for somebody's scalp is the fact that the educational advantage for the children in our unit are identical with what they were a year ago. If it could be shown that we were getting even 50 cents on the dollar in improved educational opportunities some of us would shut up. We believe in education. Why, when Albany was nothing but a trading post for the Indians we had our academies. Now, if we had been hooked to a union free school, as it was originally intended, it is very doubtful if any of our students would have attended it. True, it was the best one that could be scared up under this law. But it was located miles to the west of any of our districts, and between it and us lay a real good high school. Fifty-odd years ago, when our academy closed, the larger boys and girls began studying there; and there are still attending.

Physical training. We seem to be going from bad to worse in our educational system. At a previous session of the Legislature somebody caused to be enacted a physical training law good in itself, but most abominable in operation. Instead of letting us wait a year or so until our local schoolmarms could qualify to teach the exercises, we were forced to hire a buxom dame from the city. Mathematically it figured out that we are paying $5 per hour to get our youngsters' feet educated and 50 cents per hour to have their heads attended to and wits sharpened.

A department view. Some of the educational officials at Albany, who from time to time have written us conciliatory epistles, hoping thereby to get us around to the Department's point of view, have claimed that this township board of education law was a Grange measure; that its real purpose is to lower the excessively high tax rate in rural districts having a very low assessed valuation. Undoubtedly there are such districts up State and there is apparently a very simple solution. Give the Commissioner of Education greater discretionary power than he has at present, in apportioning the school monies of the State, by making a few alterations in article 18, section 149, of the Education Law. Then let the rural school district make

out its annual budget and tax rate as usual, save that no allowance be made for State monies. A very little mathematics and even less on the part of the Commissioner would show him what districts needed the money, and the amount they should receive. Our district gets a little over $100 per year "free money". But we could forego this entirely, give the Commissioner another $100 to donate to some up-State school and then be far better off financially than we are under this law.

Centralizing education. Other people claim that this solicitude on the part of the Department of Education is merely camouflage; that it is aiming at a more highly centralized educational system. Here too seems a more expedient way. Let the Legislature increase the powers of the district superintendents and decrease those of the district trustees. But such a proceeding is highly questionable, unless the Department of Education shows more gumption that it has recently in administering rural educational affairs.

DANIEL W. HALLOCK

Long Island —*December 22, 1917*

The New York School Law

The following are some objections to the new school law: We object to the law because it increases taxes in the country districts and lowers them in the villages, thus compelling us in the country districts to help pay the high-salaried teachers in the village schools. We object to it because it permits a majority of the board of education to be residents of one district, which gives them full control in the town. In one town three members of the board and the clerk and treasurer live in the village and the other 14 districts in the town are represented by the other two members. Another objection is that school districts are obliged to surrender their school property to the town, whether they are willing or not and without having anything to say in regard to the price, and it compels the country districts to help pay for the large and expensive buildings in the village, while the village helps pay for the cheaper buildings in the country. The tax rate in my district last year under the old law was 84 cents on a hundred dollars. In the village it was $1.50. This year under the new law in my district it was $1.30 and in the village the same, $1.30. These are a few objections and there are others.

W. W. BOARDMAN

Jefferson County

The new school law has worked very well in this town; at least that part of the town which is back from the river. Rhinebeck town borders on the Hudson, and many wealthy people live along it, also the N. Y. C. R. R. runs the whole length of the western edge. Therefore the school districts bordering the river have a great deal of taxable property. The school tax in several of those districts was about $1 on a thousand. The districts lying back from the river on the eastern side of the town had a tax rate of from $6 to $6.50 per thousand dollars taxable property. The new school law which makes the whole town the unit, equalizes the school taxes in the town so that all pay the same, not some people having to pay six times as much per thousand dollars taxable property as others. Of course the people

who have had to pay a rate of about $3 per thousand, when formerly paid about $1 per thousand, are kicking and making a big time and fuss about the new school law. Further the districts that have the wealth provided much better for their pupils than the poorer districts. They furnished text-books, writing books, drawing paper, pencils etc., which the others did not. Now all the pupils in the districts get treated alike, which is a step in the right direction. Again the poorer districts usually had a school term of about 36 weeks; now all have 40 weeks. The schools are better equipped, provided with more sanitary drinking vessels, cups, towels etc.

In this town there is no movement to discontinue any schools and transport children by teams, which so many are crying out about. If there is any part of the school law which needs repeal or changing it is that part which requires all schools to have a physical training teacher. That as far as I have been able to observe or hear, is generally condemned. It certainly seems the height of folly to have a high-priced teacher come around once a week to teach the pupils of the rural schools to hop on one foot, throw bean bags, or a big rubber ball etc., or to practice them in different motion exercises. Boys and girls who get up early do a lot of chores or similar work before and after school and walk a mile or more to get to school, certainly have plenty of exercise. This part of the program has brought the Educational Department into more contempt and disfavor than anything they have put over on us in many a year.

CHAS. R. TRAVER

Dutchess County

We live in District No. 6, lying in the town of Athens with a small portion in the town of Coxsackie, N. Y. Last year our school tax was 32 cents on a hundred under the old system of rural school government, and this under the new law taxes are 73 cents on a hundred, over 100 per cent increase and at the same time the school is receiving no personal interest from any person, who is direct representative of the district, as before. Under the present system with higher taxes, etc., the taxpayers have absolutely no voice in the management and control of their district school. It is left entirely to a disinterested director who is supposed to look after the interest of several schools in the town. It is simply a case of taxation without representation as far as the residents of the rural school districts are concerned. Also the school building of this district has been used for Sunday school and other religious and social functions for the last 20 years or more. In fact it is the religious center of the neighborhood, and now, if the working plans of the present deplorable school law are allowed to mature we stand a chance for our school property to be absorbed by the town, the school consolidated with that in town and the residents of the district compelled to send their children to a town school, where the common school advantages are no better. Examination reports will corroborate this statement. The farmers of this section are very bitter in their denunciation of the present school law, stating that it is the most unjust, unpatriotic and unnecessary law that has ever been passed, affecting their constitution rights and privileges as rural citizens.

Green County WM. H. MILLER

In response to your request for views on the new township law in this State, I submit mine. I am an active school teacher, have been for 33 years. I also have a small farm, I, therefore, think I am somewhat qualified to speak. My salary is higher under the new law, and my taxes are lower; so I might be expected to like it — but I don't. I am member of the board of education of the town of Taylor, doing my best to make the law successful *but I don't like it.* We cannot do a given amount of work without the expenditure of much more money. It is wrong in principle. It places the control of schools too far from the people; in short, reverting towards the Kaiserist form of government. They tell us we are fighting Germany to destroy autocracy, (though I never admit it, I say we are fighting for our life). Shall we, then, admit that we are incapable of local government? No, and forever no! Shall we say England was right when in 1784, she told us that republican form of government would be a failure? I hope not! To summarize: The schools under the township law will cost much more. They will not be proportionately better. They will be more under control of partisan politics, and last and far worse too far from the people's control.

EMMET B. KIBBE
— December 29, 1917

The New York School Law

A Critical Study of It

[Thus far the discussion of the school law has fallen into three lines. Over 90 per cent of the letters to us oppose the law, and give definite facts and figures to support their claims. A few people argue on the theory of the law and what it *ought* to do, and a few others say the law is a benefit to them. Thus far practically all farmers who write us are opposed. Those who favor are usually teachers or officers. We now give a critical opinion by a lawyer who knows country people and has studied the law.]

An unjust section. I should like to see a detailed explanation as to how section 353 of the law works out. It looks to me as though the unbonded districts will turn in their property and the bonded districts will turn in their equities (over their bonds) and then the whole town will be taxed to pay those bonds. The result will be that the unbonded districts will have to help pay for the superior schoolhouses the bonded districts have built, with no possible benefit, where the bonded district is simply a common school district, and only a little benefit when it is a high school district. Of course, every high school has its elegant elementary department built by the proceeds of bonds, which the unbonded districts will help pay for, but not enjoy. I can only see it as a plan to unload the bonds upon the thrifty districts that have been content with more humble equipment. That section 353 ought to condemn the whole scheme and bring about a repeal of the whole system. I dislike to think that men in the bonded districts would support this so-called township system of schools for that reason, but there has been a persistence about establishing this system and a strength to the support given that seemed to be inspired by something other than improvement of rural schools.

Added expense. Apart from the bond feature the system involves new salaries and expenses that are inevitable, and which the district system did not require. I do not say that the men who get these salaries do not earn

them, and that the expenses are not necessary under the town system. They undoubtedly do and are. Taxes would be higher under this township system if there were no bonded districts. When the department says same taxes are lower than before, it of course refers to some bonded district that has been relieved of its bonds. I should like to hear of some unbonded district whose taxes are lower. Ask the State Department to name one! But taxes are not the all-important thing. I have never seen anything in the township system that promised any improvement of any district school I ever knew, and I have known quite a number in two counties.

Grange recommendations. I suppose the Legislature may have thought that the State Grange endorsed this bill. It did not. If you will read the report of the standing committee of the State Grange on page 68 of the 1917 proceedings, and of the session committee on page 114 on education, you will see that the law disregards four out of the seven (page 114) recommendations which the session committee and the State Grange declared to be fundamental, *i. e.*, the second, fourth, sixth and seventh, and three out of the six recommendations of the standing committee, *i. e.*, the first, fourth and sixth. To be sure, the Grange committed large discretion to a committee, but not as to the fundamental principles enunciated, page 116. Had the State Grange known that those recommendations were to be disregarded, even that report would never have been adopted. I venture to say that had a single one of the recommendations been omitted, or had the proposed action as to bonds been included (and many other details of the law), the State Grange would never have given approval to the township system. That illustrious camouflage artist, Senator Elon R. Brown, appeared before the State Grange and represented that the Legislature was just waiting for the Grange to speak and its recommendations would be enacted into law. It's a long story how the action of the State Grange was obtained. But the law does not follow the essential recommendations of the Grange, and that condemns it.

Objections to centralization. I believe in the district school, *managed by the district.* I received my first education in one, and when my children came to school age I returned to the country and both of my children went through the district school. I do not like the tendency toward centralization. Carried to its utmost hideous length and you have modern Germany, and its logical fruits — the present cataclysm in civilization. It is a decided tendency in all government departments. The district school was the last bulwark of pure democracy, and it was a sorry day when it was destroyed. It should be restored, if it can be, by peaceful methods. A central board might improve conditions *by a tolerable taxation* in a few schools, say one in five. That is a liberal estimate. That one could be brought up to standard without upsetting the other four. The physician is not called to, nor does he expect to prescribe for, the well members of a family. The advocates of the township system reverse the usual common-sense policy.

Killing local interest. In my own district there was an active, public interest in improving the school equipment and beautifying the grounds. It did not get a representative on the board. The former trustee became a janitor of the school, local interest was killed and there is sullen discontent over the excessive tax without benefits and the destruction of local control. I was at the State Grange and have followed this movement closely and

think I see the true inwardness of it. To paraphrase a remark made by the secretary of the State Grange, "It is the people who will make the schools good, not the department at Albany." Those few communities who do not do their duty in providing proper schools could be dealt with by the supervising department, but *put it up to the local people first.*

Hard work ahead. I realize that trying to repeal the whole system is like attempting to move the capitol, but I believe it can be done if you can arouse the people to realize the invasion of their rights and the burdens proposed to be laid upon them. Of course, all sorts of concessions and fantastic schemes will be proposed in order to save the township system. But as a rebuke to those who have put this thing over, and as a return to sane democratic management in the political unit of lowest denominations, *the school district should be restored.*

R. N. Y.—In order to make clear what this writer says about the school law, we have printed, on page 6, section 353 on outstanding bonds. The statements about the Grange are correct, and there seems little doubt that Senator Elon R. Brown was largely responsible for the camouflage which put the endorsement over.

—*January 5, 1918*

A Town Man Talks

On page 1298 "D. B. D." states the facts about the workings of the new school law in this county also, but in villages having a high school it is but just the expense of maintaining that school be apportioned throughout the town; as heretofore we who are residing in such villages had the pleasure of cheerfully paying (or otherwise, as the mood struck us) the entire expense of such a school, which was open to any outside the district. Our budget always touched the $2,000 mark, whereas the rural schools adjoining paid not over $250 or thereabouts. To illustrate, in my daughter's graduating class there were six, and the writer was the only parent represented by the class contributing one cent in taxes toward this school. Eventually many schools will be closed and centralized, no doubt, which is both a good and a bad idea, according to location, etc. But more important, I think, to the country schools, is the repeal and abolishing of this useless, confusing and very expensive physical training program of contortions midway between those of a gymnast and a pugilist. In one-room ungraded country schools there is enough changing of classes to keep things moving without taking four other times daily to distract the pupils' attention from their work. The average country boy or girl who does chores, then walks a mile through snowbanks, needs rest rather than exercise at school. Confine this scheme to cities where it is practical, and cut out such nonsense from the rural schools, and "D. B. D." will see that from $2000 to $3000 is saved in his county taxes at once. This physical director work, just the superintendents' salaries, costs the schools from $5 to $10 an hour, and the job is generally held down by some politician whose expert knowledge consists chiefly in drawing his salary.

H.

Greene Co., N. Y. —*January 5, 1918*

The New York School Law

The Article Referring to Bonds

P. 353. Outstanding Bonds; existing school property. 1 The bonded indebtedness of the school districts in a town which are subject to the provisions of this article, including a union free school district having a population of 1,500 or employing 15 teachers or more, which has adopted a resolution pursuant to the provisions of section 331 of this article, existing and outstanding at the time of the taking effect of this article shall be a charge against the property which is subject to tax for the maintenance of the schools in such town or union free school district.

2 Within one year from the taking effect of this article the value of the school property in the several districts which are made subject to the provisions hereof shall be appraised and determined by a commission consisting of the supervisor of the town, the chairman of the town board of education and the district superintendent of schools.

3 The value of the school property in each district as so appraised shall, after deducting the outstanding bonded indebtedness of such district, be credited to such district and charged against the town. The total amount charged to the town as a result of such appraisal shall be raised by tax upon the taxable property of the town in the same manner as other school expenses are raised. Such tax shall be levied and collected in five equal, annual instalments and the amount required shall be included by the board of education in the annual tax budget of the town.

4 The commission hereinbefore created shall, upon appraising such property and determining the credit to be allowed to each district, apportion the amount so credited to such district among the owners or possessors of taxable property in the district in the ratio of their several assessments on the last corrected assessment-roll of the town. The said commission shall report to the board of education of the town the apportionment so made and the board shall cause to be issued to each of such owners or possessors, a certificate of credit stating the amount so apportioned. Such certificates of credit shall be transferable by the persons to whom they are issued, and shall be payable only out of moneys raised by tax as herein provided for the payment of the charge against the town on account of the school property acquired by such town. They shall be issued in such denominations and shall be due at such times as to provide for their payment out of the moneys raised by tax for the payment of such charge.

5 The commissioner of education shall prescribe rules governing the commission in the appraisal of school property as herein provided and regulating the distribution and apportionment of the credits and charges herein referred to and the form and denomination of such certificate. An appeal will lie from such appraisal or from any act of such commission or board of education in respect to the apportionment of credits, the distribution of charges and the levy and collection of a tax on account of such school property to the commissioner of education, in the same manner and under the same conditions as in the case of other appeals to the commissioner of education. A like appeal will lie from the apportionment of the bonded indebtedness of any town.

— January 5, 1918

The Present School Question

As a member of the board of education of the town of Montezuma, I can personally say that the new school law is not taking well with the farmer, or, as a rule, with the taxpayer of the incorporated villages in this locality. It has caused an advance in taxes in general between 25 and 75 per cent, without any improvement in educational advantages. One farmer in particular whose school tax for 1916 was $27.86 has just paid for the year 1917 a school tax of $104.20. His oldest child, attending high school in an adjoining town, pays $10 tuition over and above the $20 allowed by the State. The next neighboring high school demands $20, and the city of Auburn $30 in addition to the State's $20, and the boards of education say that next year it must be necessarily increased. If so, only the well-to-do farmer will be able to give his children a high school education.

Boards of education of villages which maintain high schools inform towns which do not maintain high schools that if the matter of increased tuition was referred to Albany a higher tuition rate would be allowed the high schools or towns would be compelled to build high schools. If this was a fact, and to my personal belief upon reading the school law, the latter is the main idea of the State Educational Board. This would work an unjust tax burden upon towns in which the population and location would not warrant a high school, and a large percentage of the towns throughout the State are in this class.

The taxpayers of villages were led to believe that taxes would be lowered by taking in the entire town, but, with four villages here, this is shown so far, 1917, to be an error, as they average the same, to $2 per 1,000 higher.

As almost all of the high schools of this county are in debt, this law compels the school districts to help liquidate this debt without any voice or vote on the advisability of incurring this debt.

Schools have been closed, necessitating a hardship upon one-half of the students, according to age, by being compelled to walk miles further to school, no way provided for their transportation at present, or thought of by boards of education, because of the expense necessary to carry this out, thereby becoming an additional tax on the town, which the taxpayers object to, and every case to may knowledge the board of education is composed of residents of the village, or have a controlling vote on the board.

While the law says members of the town board of education shall receive no salary, it leaces to the town board the right to fix the salary of the clerk and treasurer, which varies all the way from 30 cents an hour to $500 a year. One town near here is reported as paying that amount.

There is hardly any end to the arguments against the present school bill, and but few in favor of it. Personally I do not think that this Machold school bill would have become a law if some of our State Grange officials had not been unduly influenced regarding it. I believe I can truthfully say that this law would never have been drafted if the assessed valuation were greater in the incorporated villages throughout the State than in the towns outside of the villages.

Cayuga Co., N. Y. A. P. FULLER

—January 12, 1918

I wish to commend THE R. N. Y. upon the stand it has taken in a recent editorial in which it refers to the commission which is to investigate the rural schools of New York State. Your advice given as to the personnel of the committee is both safe and sane; the country women should have a representative. They can give valuable information as to what their children need along educational lines, from a professional as well as a practical standpoint.

To cite a specific instance: In Eastern Wayne County, in a community in which I am personally acquainted and interested, there lives a young woman who is a normal school graduate. Before her marriage she was a successful teacher. She now has two boys attending the rural school, and a third will soon enter. This young woman not only finds time to visit the school regularly, but the teachers, who are young and too often inexperienced, find this teacher-mother's advice sound and hints helpful. Other things being equal, can anyone give a valid reason why this woman, in the light of her formal training as a teacher, her practical experience in the school-room, and finally her position as a parent in the community, is not fitted to give advice that is both "safe" and "sane" about the needs of the rural schools in the State?

G. W. F.

This commission to investigate the rural schools is composed of various State officials and is headed by Senator E. R. Brown. These persons are granted the privilege of appointing someone to serve for them if they care to do so. The majority of this commission will frankly admit that they know little or nothing about rural schools except what they read in the school reports. They never will send any children to such schools, and they know little about the feeling of country people. We think we are justified in saying that the majority of the commission feel convinced, before they start, that they must find fault with the present system. Our suggestion is that these members who confess that they know little about the subject step one side and appoint just such women as our correspondent refers to in their places. This would be a courteous and sensible thing to do, and it would result in a more thorough investigation, and one that would satisfy our country people. Thus far we have not heard of any of these commissioners making this reasonable offer.

—January 29, 1918

Autocracy in School Matters

In September 1917, at a special school meeting in District No. 17, town of Denmark, Lewis Co., N. Y., a vote was taken on a resolution read by the superintendent to annul this district and annex it to District No. 1. Twenty-eight voted against the measure and five for it. This superintendent was a stranger who had just moved from another part of the State to District No. 1. When undertaking to close this school permanently, he professedly did not know the district boundaries, the number of school children residing in the district, nor where their homes were located. The argument put forth by him and the members of the board was that under the township law our tax would be less by having fewer schools. The sentiments of the

voters showed plainly that whether the tax would be more or less the school should be kept open, and it was, during last year. When the township law was repealed, the superintendent had autocratic power, and as soon as the snow was gone a surveyor was sent to map District No. 17 joined to District No. 1. The superintendent issued a decree saying by his authority the two districts were one.

District No. 17 has appealed repeatedly to the Department of Education at Albany through an attorney and representatives from the district. These appeals have amounted to nothing except to convince those interested of the utter disregard of the department for the needs and rights of country people. Our Winters are severe, with mercury being frequently from 20 to 25 degrees below zero, and occasionally much lower. The snow is deep and roads badly drifted, making regular attendance at school from some of the farms impossible for young children in Winter, and a matter of much loss of time and hardship to both children and parents at other seasons, from all of them. District No. 1 is a village district, with a heavy bonded indebtedness which is spread over the forcibly acquired territory. Last year, under the township law, our tax was about 300 per cent more than in 1916; this year it is nearly 400 per cent over that of 1916, and we have no school.

City people are loath to believe conditions like the above can be forced upon people in this supposedly free country. The *New York Evening Sun* published recently in its correspondence column a letter calling attention to this abuse which country dwellers are compelled to bear under the present school system, the editor making comment that "with the repeal of the township law this evil was corrected," which it surely was not, as Section 129 of the education law shows. Unless the farms are to be depopulated we must have in this north country nearby schools; and as there is considerable sentiment against autocracy at present, and favoring the return of forcibly annexed territory, would it not be a suitable time for the New York State Legislature to put down the autocracy within her borders, and restore the stolen school districts?

Lewis Co., N. Y. JOHN M. LEWIS

—January 4, 1919

The School Law; A Reply to Mr Hitchings

In do not wish to take too much of the valuable space in The R. N. Y. to condemn the present school law, but would like to reply to Mr Hitchings, one of the Board of Education in Onondaga County. Perhaps Mr Hitchings has depicted the little old red schoolhouse throughout Onondaga County in its actual condition, but personally I am not thoroughly convinced that conditions are any worse there than in adjoining counties. True, there are schoolhouses that need remodelling or perhaps should be abandoned for all times. There was a section in the old law that governed this, and could have been enforced just as well as in the famous Machold law, which allows the present board to expend one-half of one per centum of the assessed valuation of the taxable property of the town, for a new schoolhouse, to choose the site, to spend $1000 on repairs of any one schoolhouse or on all, and this without any voice or vote from the residents of the district. This dis-

trict may or may not have a representative on the board. The richest as well as the poorest district in the town may find itself in such a position with no voice or vote. Our forefathers called this "taxation without representation."

Mr Hitchings says that "farmer trustees are to blame for the increased taxes, for they saw the chance to put one over, and increased the teacher's salary." If this was true even in one case, then I wish to say that no prophet of old or present-day fortune-teller has anything on this trustee. The facts are that the Governor signed this school bill on May 2, 1917, the same day trustees were elected, and teachers were hired, without any knowledge that the Machold bill had become a law until some time thereafter.

Mr Hichings further says: "To be a member of the element that controls the country church, the corner store or the country school is the height of some of our taxpayers' ambition, and the loss of control of the school, together with the advance in taxes is a bitter pill for them to swallow." My personal belief is if they belonged to this ambitious element they would be represented on the school board, for it is pure politics; they who seek will be more often elected than they who seek not, regardless of ability.

Those who read the school law are not kicking like a Missouri mule at the board, but rather against the law, which the board has no power to amend. I do not think the taxpayers of the town in which Mr Hitchings resides and attends regularly to the board meetings, or in the town in which I irregularly attend board meetings, think that we are deliberately robbing them, but they do see now what was not made plain to them last April; that if this law is not repealed it is only a short time when school taxes will far exceed every other tax levied, and this without any educational advantages in country schools.

Mr Hitchings thinks it is far more patriotic for the taxpayer to stop his kicking and get behind the local board. This is the opinion of residents of villages who have had their taxes reduced, and of the members of the State Board. Patriotism is a grand thing, and should be more general today, but we hear more about it for the farmer than for any other class. He should submit to every law enacted and be patrictic, be submissive to the powers that be, for this is all for Mr Farmer's good. While we are fighting for the rights of mankind, for the rights of pure democracy, we should peacefully submit to be ruled by autocracy in our school education.

One of the makers of this famous school law was so patriotic, so loyal to the country which gave him birth, to the State in which he holds an honorable office, that he places his 12-year-old child in a foreign country to be educated, in which in education, sanitation and morality it is far below the normal level, a country in which the statistics show that more than twenty-nine per cent are illiterate.

The defender of this now famous school law, over which the State Board of Education will in the near future hold a post-mortem by the advice of the people and the consent of the Legislature, asks us to wait and give it a fair trial, to keep this six months' kicking Missouri mule for another six months, and possibly it will cease its kicking and be submissive.

Cayuga Co., N. Y. A. P. TULLER
— February 16, 1918

A Resolution on School Matters

At a regular meeting of the Ontario County, N. Y., Civic Organization, held at Canandaigua, January 7, 1919, the following resolutions were adopted:

Whereas, we believe that the number of school district superintendents in the County of Ontario should be limited to two, and that they should be elected by the direct vote of the people, and that neither said superintendents nor the State Department of Education should have the power to consolidate, and that no district should be consolidated without the request and vote of the districts affected thereby, and

Whereas, we believe the law requiring physical training in the rural schools to be unjust, and

Whereas, we believe that the power to regulate the schools should be placed in the hands of the people of the districts where the schools are located and should not be centralized and in the hands of any official of the department.

Now, therefore, be it resolved, That we request our member of Assembly and Senator and the Governor of this State to use all proper and legitimate means to cause such amendments to be made or new laws passed that the number of school district superintendents in Ontario County shall be reduced to two; that they be elected by a direct vote of the people; that all power to consolidate rural schools be taken entirely from the school superintendents and the State Department of Education and eliminated from and be placed in the hands of the people of the districts to be affected; that such amendments be had or law passed that all requirements for physical training in the rural schools be eliminated and that such physical training be not required unless requested and voted by the district requiring the same.

MRS H. D. CONVERSE, *Sec'y,*
The Ontario County Civic Association.
— *February 15, 1919*

A Plea for the School Law

I note from reading not only The R. N.-Y. but other papers as well, that there is a strong note of protest against the new township school law. I must confess that I cannot qualify as a juryman who has never thought about or heard the case discussed. It is true that I happen to be the chairman of our local town board, and for the past five months I have had occasion to deal with and to think a good deal about the law. There are reasons why I am somewhat prejudiced in favor of the law. It is perhaps one of my natural mental defects that when I want advice on any subject I turn to those who are supposed to be experts. When I want legal advice I do not ask the local cheese-maker, and if I need medical attention I do not consult the village blacksmith. By the same token, when I seek advice on educational topics, I very naturally turn to the gentlemen who have their offices in the splendid educational building on Capitol Hill in Albany, because they have made it their business to think about these problems for many years, and I am not afraid of expert knowledge. Now I am willing to admit that these men, like all enthusiasts, sometimes lose sight of the dollar and are inclined to put what they believe to be school efficiency ahead of taxes, yet I cannot but think that they are educated, patriotic, high-minded gentlemen who very earnestly

and sincerely and unselfishly desire the best good of the rural schools of the State. I think I am also correct when I state that the law in its main outlines at least had the approval of the New York State Grange, which is supposed to be the clearing house for agricultural legislation.

I believe the opposition is coming mainly from two sources — one being that rather numerous class who are mentally so constructed that they are constitutionally opposed to anything they do not understand, and then there is vociferous opposition to the law on the part of those who have been touched in that most sensitive part of their anatomy — the pocket nerve. I believe that an attitude of open-minded toleration toward that which we do not understand is commendable and I further insist that if this new law really means increased efficiency on the part of our country schools, we cannot afford to lay too much stress on an incidental increase in the tax rate.

Please note that this law sets in motion no large amount of new or expensive machinery. No matter how our rural schools are administered, this cost is bound to increase along with everything else, and we cannot expect anything else. Outside of a clerk that may receive from $50 to $300, and a treasurer that may serve without charge (an officer of a local bank may do this free in consideration of the town placing the school funds in his custody) or may receive a small salary, there is absolutely no reason why schools should cost more than under the old system. But teachers' wages have gone up, although less than in almost any other calling — also there has been an increase for janitor service and for fuel, supplies and repairs. It is true that the Department of Education has established a policy looking toward the adoption of sanitary toilets and also for instruction in physical training and the principles of elementary hygiene. I really believe that sanitation, decency and even common morals require some changes in our ofttimes unspeakable school privy. Physical training happens to antedate the township law, but incidentally I may say that if the expense of a suitable instructor can be divided between three or four towns, the cost per district will not be heavy, and I really believe that if we are fortunate enough to secure a sympathetic and tactful teacher who can look after the children's eyes and straighten up their shoulders and give some elementary instruction in personal and family hygiene, it will be worth more than the cost. The fundamental principles of the township law may be summed up in a single sentence, viz.: It makes the township the unit of school organization for purposes of taxation and administration, and it vests the control in the hands of a body of five trustees instead of a trustee for each district. We hear the curious statement that this bill will transfer the control of the schools to Albany, when as a matter of fact these five trustees are absolutely supreme in questions of local administration. They surely need not, and in many cases will not, consolidate a single district or close a single school. These five men will be as easily voted out of office as the town clerk or the village constable, and if they are unresponsive to the popular will, there is the ballot box and universal suffrage. A board of five men from your own town, not chosen from Albany and not self-perpetuative, but chosen by the ballots of their neighbors, can hardly be regarded as introducing "the Prussian system into the control of the rural schools."

Now in theory the old system of choosing the local trustee was an ideal example of home rule, but in practice it was often a joke. There are many

districts where in practice it was hard to get enough electors in attendance at the annual school meeting to go through the form of selecting the officers. Very often the office of trustee has been "put on" a man for the one reason that he was not present to decline the "honor," while quite as often he has been chosen because of his recognized ability to drive a hard bargain in hiring a teacher at the lowest possible wage without reference to their qualifications.

The ultimate test of any educational law is this: Does it secure school efficiency? Surely this question cannot be answered at the end of five months of partial trial, and I do not propose to debate it. I wish the law might have a year or two of fair trial and then if certain changes seem desirable (as will probably be the case), it can be amended.

But there is one outstanding principle of the law that is fundamentally sound, and does not admit of debate, and that is the idea of making the township the unit of school taxation, because it puts the burden on those best able to bear it, and hence makes for what we have learned to call "social justice." If a farmer lives in a district where lands are valuable, where population is fairly dense, and where the amount of taxable property is fairly large, he will surely pay more taxes than ever before. On the other hand, if he lives in a remote locality, where farms are scattered and land values low, and where in the past the maintaining of his poor school has meant a heavy burden, he will surely be surprised at his decreased tax rate, but unfortunately he is not likely to take the trouble to write the papers about it or to express his appreciation to the department at Albany. The law puts into effect the socialistic dictum, "From every man according to his ability."

Now for a concrete example. I live in School District No. 4, Township of Cobleskill, N. Y. It is open country with the farms of moderate value and fairly closely settled, but there is no village and no railroads or corporations to swell our valuation for taxation. The district tax roll is about $120,000. Last year our school tax rate was 38 cents per hundred dollars and this year it will be 52 cents, and by that token I am entitled to be opposed to the school law because it costs me several extra dollars. But on the other hand, District No. 8 in this same town lies high up on rugged hills with poor and scattered farms and a total valuation of only $19,000. Last year those burdened farmers out of their poverty paid a school tax of $1.33. This year their rate will be the same as mine, 52 cents. I believe that social justice demands that the richer and more able districts shall help to bear the special burdens of the remote and less able. I am sure that every voter of District No. 8 will be enthusiastic over the new law.

I do not believe the law is perfect. I think some minor features may be revamped. I do not believe it will bring in the educational millenium, but I do know that there is a great outcry before anyone is seriously hurt and I wish our farm people might keep an open mind, call it at least an honest, well-meant effort toward better things, and wait a year or two to see if it will not justify itself.

February 9, 1918 JARED VAN WAGENEN, JR

Physical Training In Rural Schools

A recent bulletin issued by the State Department refers to the "Comprehensive program of physical training" in the rural schools put on throughout the State this year, and expects it to do wonders, but keeps very shy of detail or the way it was "put over" the taxpayer, or whether it was favorably received or not. Having been about somewhat in two or three counties, I have yet to meet a farmer or taxpayer who is in favor of their school being closed one day each month for the teacher to attend a physical training conference held somewhere in the county most convenient to the traveling instructor, while the teachers generally object to spending more than their day's wages to attend the same. Counting the time and expense, is it not another case of "paying too dear for the whistle"? Were the parents more familiar with the required stunts and supervised games, the whole scheme would be ridiculed to oblivion.

To attempt to teach dancing in a country schoolhouse having on an average less than 30 square feet of clear floor space is somewhat cramped; while pupils prefer to use their own initiative in starting games, rather than to play by rule. To see a gathering of teachers squeezing through hoops, jumping over imaginary brooks, and playing tag and bean-bag games, requires a stretch of the imagination to believe any educational advantages are derived from it. Governor Smith in his inaugural message, when urging retrenchment in public expenses, says: "Many of the proposals for new activities of the State will require money. The wasted dollar not only burdens the citizens, but helps retard the progress of the State." Will the rural residents quietly submit to this entering wedge of enforced taxation? If so, then those proposed $300 chemical toilets will follow along soon for the taxpayer to settle for as a matter of course. R.

Ulster County, N. Y.

—*March 22, 1919*

Autocratic Power of School Authorities

I have been reading the articles in regard to country schools, and have come to the conclusion that what we need in this country is a new Declaration of Independence. With free speech strangled, the press muzzled, and taxation without representation, as in the matter of sanitary toilets for rural schools, it is time there was a change. The autocratic power with which the Board of Regents makes and enforces laws, regardless of circumstances or conditions, would do credit to a Kaiser. Not that I am opposed to any legitimate expense for the advancement of education, but I am opposed to being held up by any bunch of politicians who may come before the footlights.

Last year we were obliged to pay a physical instructor to go to each school two or three times during the year. The farmers protested and the law was repealed, making it optional with each school, and this year those who did not want it are compelled by order of the Education Department of the State to pay and send the teacher once a month to some place to receive physical instruction, thus making us lose nine days' instruction in each school during the year, and incidentally putting another over on the farmers. Some

years ago four school commissioners, elected by the people, looked after the schools, better, and at less expense, in Oneida County, than seven district superintendents, not elected by the people, do at present. So much for politics in the management of rural schools.

C. J. SALMON
March 22, 1919

Oneida Co., N. Y.

The first report of that district school organization comes from Tioga Co., N. Y.

I succeeded in getting the voters in School District No. 3, town of Owego, at Waits, N. Y., to elect officers of the Rural School District Civic Organization; not a single vote against, and will send you the officers elected as requested: J. W. Shumway, president; E. N. Goodspeed, vice-president; T. J. Wait, secretary; Z. Codner, treasurer.

J. B. MEAD

Anyone can see the advantage in having a strong non-partisan organization of this sort in every school district in the State. We shall not be satisfied until we have such an organization extending up through district, township, county and State.

—*June 15, 1918*

During the fall and winter of 1917 a great deal of organized effort was made on the part of those opposed to the principle of township control of schools to bring about pressure upon the Legislature to meet in the next January, for immediate repeal of the bill. The constitutionality of the bill was likewise questioned and the decision of the courts in this regard will appear in the appendix, part A. We have endeavored to gather together the newspaper articles that would best portray the efforts of those determined upon a repeal of the township school bill.

Free Books for Public Schools

The most important rural social institution is the public school, because the much talked of rural problem is a problem of education. When the country school teaches a curriculum suited to the needs of rural life, when it is manned by trained and efficient teachers, and has the support and cooperation of the public the problems of country life will need only time for their satisfactory solution. In the meanwhile it is well for us to remember that even now we look to the public school in its present experimental and unsatisfactory condition to instill into rural life, nourish and cultivate the germs of progress and enlightenment, and to lay the foundations of the much needed rural leadership.

So much Rhinebeck in common with other similar communities expects from its public schools. In view of this the least we can do and ought to do is to see that the schools are equipped to do the work we require. The schools in Rhinebeck are not so equipped. We will consider but one

defect, but one which of itself is sufficient to prevent good results from being obtained. The best trained teachers in the world, the most alert and willing scholar can not teach or learn without books, and our schools do not furnish books for the pupils. Every child who comes to the Rhinebeck High School for example, is supposed to provide itself with the required books. Supposed to! yes, but what are the actual facts? Some families claim that they cannot afford the six dollars a year necessary to equip each high school student, others who cannot claim this refuge put off buying the books on the flimsiest excuses, the principal must take time off to appeal to the parents and hear their excuses, and then with no result. The school has been in session several weeks, yet there are children in the High School still unsupplied, these are not the children of the very poor either. Other children come to school with the text books their fathers used, books of a generation ago, valueless because long superseded, but doubly valueless because pages have been lost. How can efficient work be done in the face of such opposition? It is opposition, parents may not mean it so, but it is just the same, stupid opposition. Perhaps it arises in some cases from ignorance, but in others it can only be set down to indifference which is worse, but whichever it is it forms a black menace to the future of Rhinebeck. The community ought not to allow it. The school is not an institution solely for the improvement of the individual, its main object is to secure social efficiency, it exists to make Rhinebeck an enlightening, self-respecting, efficient and self-sustaining community and to keep it so; that is why we compel children to go to school. We have no right to allow a menace to the future of this village to thrive in our midst.

But what shall we do about it? We cannot compel parents to buy books, there is no law for that purpose. If some families in Rhinebeck are willing to ride around in automobiles and send their children to school without the barest necessities of learning we cannot force them to do otherwise; it is within their power to so evade the spirit of the compulsory education law. But the citizens of Rhinebeck have the power to make their schools efficient, they can have free text books. This is the best method anyway and all of the best school districts have adopted it. Free text books would insure that all pupils would be supplied at the beginning of the term with materials for work, this would mean the saving of time so needed in the school term. The purchase of text books by the board would tend toward the standardization of the texts in use. No child would then have to study from a book of a generation ago, and all would have the same text to study, which is absolutely necessary if any efficient instruction is to be given.

The cost of supplying free text books would not mean a large increase in taxes. The initial expense for the Rhinebeck Grammar School would be $628. After the books are once installed it would cost little more than $100 a year to renew them. The first cost of books for the High School would be about $500 and the annual support correspondingly less, thus by adding only eleven hundred dollars to the budget for one year and two hundred thereafter this district could make a great advance towards the efficient school which it ought to have. It is not economy to save money to the detriment of the public school, it is tragedy for it means a less progressive, less enlightened and therefore a poorer community. Poverty is seldom the result of mere misfortune, most often it is due to lack of

skill or ability to use one's powers, an efficient school in time can do much to remedy this, consequently to spend the needed money on free school books is to make an investment that in time will yield large returns.

Another point worth noting is that people of the community already pay more for school books than is necessary to supply them without charge. If parents who have children in the grammar school bought new books every year they would spend $785 each year, the Board of Education can buy the same books for $628, thus saving $157. But of course it is not necessary to have new ones every year, the old ones could be used and the books replenished for $100 per year, that is for the grammar school; parents cannot buy second-hand ones as cheaply. Free books would thus mean a real economy — the small increase in taxes would not nearly equal the amount parents already pay for their children's texts.

This question is worthy of our attention and interest, it means a more efficient school, sensible economy, and a step forward for the village. It must be decided by the voters not by the Board of Education. Section 673 of the Education Law provides that the qualified voters in a union free school district have authority by a majority vote to vote a tax for the purchase of all text books used in the schools of the district. The Board of Education may include this in their yearly budget and the taxpayers can then vote it into effect. Let us urge the board to do so and then see that it is carried.— *Rhinebeck Gazette, October 28, 1918*

Township School System

Cuba Grange, No. 799, Patrons of Husbandry, C. B. Gordon, Worthy Master; Elmer E. Conrath, Secretary

Cuba, N. Y., Dec. 9, 1916

DEAR SIR: I have your letter inquiring as to my observation and experience in the operation of the township school system in Pennsylvania. As I have not time to go into a detailed discussion of the subject, perhaps I can not do better than recapitulate briefly a few remarks I made on that subject before Cuba grange, Patrons of Husbandry, of which I have the honor to be secretary. These refer principally to the practical working out of the township plan, as observed in seven years of teaching under it in Pennsylvania; and some 20 years of close relation to it and observation of it as a newspaper man.

I should say one of the first and greatest results of the township system is to emphasize the country school and make it more important as a community center. I must say that in my teaching experience in three counties in Pennsylvania I did not know of a single school district whose children were transported to a village. In some cases where there is no township high school, the pupils who have graduated from the grades in the country go to the village school to complete their course. But these cases are decreasing in number because the number of township high schools is increasing. So that in general the tendency is to make the country school the educational center and very often the social center as well, for a community. There is a tendency to make a freer use of the schoolhouse, and farmers' institutes, lecture courses, literary societies, etc. are quite commonly held there.

The township high schools to which I refer above are another logical outgrowth of the township system in Pennsylvania and I see the proposed new law for this State wisely permits their establishment here. These are a splendid thing, because in them the course of study can be adapted to the needs of the country boys and girls, which in some respects are different from those of the village boys and girls. This high school is located at a central point in the township, is part of the township system and the pupils of the township schools attend without paying tuition. The course of study is in large measure determined by the township school board and they fix it to suit the needs of the country people, including instruction in agricultural subjects for the boys, domestic economy for the girls, etc. I have attended the commencement exercises of these and I recall that I was struck with the very practical nature of the work they had done in the course.

The standard of teachers, I believe is likely to be higher under the township system and incompetent teachers are more likely to be weeded out. By engaging all the teachers for a township the board has a wider choice, and it is not unusual to have three or four times as many applicants as there are schools to be filled. The contracts are all made at one time, and "school letting day" is quite an event in the community. The board is greatly aided in its work of selection by knowing the character of the work done in each district the year before, what teachers failed, and what ones succeeded.

Teachers' wages are more likely to be uniform, Pennsylvania has a minimum salary law which does not permit any township to pay less than $50 per month of 20 days, I believe; but even with this law and the free text books of that state, the school taxes, so far as my personal observation goes, do not average as high as they do in this county of Allegany, (N. Y.) because one, two, and three-pupil schools are unknown.

And of course, the taxes are the same all over a township. They are not heavy among poor people with large families and light among the wealthier with small families. Every railroad or other corporation in the township contributes its share toward the support of all the schools in the township, not merely to the schools of the districts in which it happens to be located.

Where the township system prevails you will find more uniform school buildings. There are no "poor districts," because all are on a par.

Textbooks of course are uniform throughout a town under the township system, so that parents who move from one district to another need not buy different books, even where they are not furnished free. In one county in which I taught, representatives of the various townships got together, agreed on a series of books for all the townships, and thus had uniform books all over the county, besides getting them very much cheaper by insuring the dealer a large order. This was before the days of free text books there.

I do not think I ever knew of a case where politics entered into the management of the country schools of Pennsylvania, though political interference has hurt the schools of the larger cities. I have voted for members of the school board when I did not even know their politics. All I knew was that they were good men and qualified for the position of school director. Under the Pennsylvania school code the election of directors is non-partisan, that is, you dare not connect any political title with the candidate's name; and I note the proposed township law for this State is practically the same in that respect. The position of township school director is in no case looked upon as



ELMER E. CONRATH
Editor of the Cuba Patriot and Free Press

a political office, but rather as a sacred trust, having in charge the welfare of the rising generation. It is generally possible to get the ablest men of the community to serve, leading farmers, business and professional men, as well as the best and ablest women. Men will accept a place on the school board who could not be induced to take any sort of an ordinary office. In fact, I know of instances in which the township school boards represented a higher average of ability and efficiency than any other official body in the county, because they were the best men selected from all political parties, not merely from the dominant one.

While there is no provision in the Pennsylvania Code for the distribution of directors over the township, yet I have never known of any tendency to concentrate them in one section, for the reason that it is not considered an office to be striven for, but a duty to be accepted if designated for it, and the directors are usually well scattered over the township. And there is no tendency to neglect any of the schools, whether in a section represented or not. For one poor school reflects upon the whole township and the aim is to maintain them all at the highest possible level.

The matter of school consolidation, which seems to excite a good deal of controversy in this state, is one that I really never knew to be agitated or even discussed in Pennsylvania. Such matters are entirely in the hands of the township school board, which is elected by the people, and so are practically in the hands of the people themselves. If a school for some reason dwindles down to half a dozen pupils or less, it is frequently united with another school and perhaps a new school house is erected, more convenient to the pupils of both of them. I have known such cases where the old buildings were sold for enough to buy the new property and put up a better building than either of the old ones. If the distance pupils must travel is beyond a certain fixed limit, they are transported. But in any event they remain in the country schools and aid to build them up. For the school board having charge of such schools can be counted on not to tear them down in order to build greater the village or city schools, over which they have no authority and in which they have no interest.

These are a few facts concerning the township system as I observed it in operation. There are other natural developments of course, as townships teachers' institutes, township courses of study, a healthy rivalry among schools of the same township, intervisitation among the schools, the advantage of buying supplies in larger quantities, and so on. But most of these are obvious and need not be rehearsed. However, if there is any particular points not mentioned here on which I can give information, I shall be very glad to do so.

Yours very truly

ELMER E. CONRATH

Note: Mr Conrath is now Editor and Publisher of the *Patriot and Free Press,* published at Cuba, Allegany Co., N. Y.— *Sandy Creek News, December 14*

Start Suit to Test Town School Act; Collection Halted

The former trustees of School District No. 8, town of Greenburgh, have started an action to test the constitutionality of the new town school act and papers were today served on William A. Buckley, receiver of taxes, restraining him from proceeding with the collection of taxes until the case is heard.

The plaintiffs are Elmo Brown, Bernard Call and Walter H. Whiffin, school trustees of District No. 8, and William Bunselmeyer, William C. Emerick, Charles H. Shack and Mr Buckley are made defendants.

The suit was brought through Cohen and Richter, attorneys, and the order was signed by Justice Arthur S. Tompkins.

The defendants are cited to show cause at a special term at Goshen, in Orange County on Friday, October 19th at ten-thirty o'clock. The trial is desired in Westchester County.

The papers attack the validity of Chapter 328 which legislated the old boards out of office and created a new town school board. The court is asked to restrain the receiver from collecting taxes and the town board from usurping any of the powers of the district.

Ever since the new town school law went into effect there has been much dissatisfaction because it is considered unjust. Small school districts generally have had their taxes increased because they had to share the burdens of the larger ones. Elmsford, a large district, has had its taxes practically cut in half and it benefits by the law. The case is one of great interest. Few doubt but what the law will be declared unconstitutional.— *Tarrytown News, October 13, 1917*

Orders Test of New State School Law

White Plains, N. Y., Friday.— Justice Arthur S. Tompkins handed down a decision in the Supreme Court to-day in which he declines to pass upon the alleged unconstitutionality of the new State educational law placing town school districts under one town board of education. He directs a trial of the issues.

Elmo Brown, Bernard Call and Walter H. Whiffen, the board of trustees of the Elmsford school district, brought a proceeding before Justice Tompkins to test the new school law, and also sought an injunction restraining the Greenburgh Board of Education from collecting taxes or taking any action at all pending the decision.

More than a thousand school districts in the State may be affected by the final decision in this action.— *New York Telegram, November 2, 1917*

Trial to Test Validity of State School Law

White Plains, N. Y., Nov. 2.— Justice Arthur S. Tompkins in the Supreme Court to-day declined to pass upon the alleged unconstitutionality of the new State Educational Law, which places all town school districts under one town board of education. He directed a trial of the issues. Elmo Brown, Bernard Call and Walter H. Whiffen, constituting the Board of Trustees of the Elmsford school district, brought a proceeding before Justice Tompkins to test the new school law and also sought an injunction restraining the Greenburgh Board of Education from collecting taxes or taking any other action pending the decision.

Justice Tompkins declined to restrain Greenburgh Board from proceeding with its general work under the act, but granted the plaintiff's motion to the extent of restraining the Board from collecting taxes or exercising any authority over school property upon condition the plaintiffs bring the action to trial on the second Monday of November.

More than 1000 school districts in the State may be affected by the final decision in this action.—*New York Evening World, November 2, 1917*

School District No. 8 Wins Temporary Fight on Town Act

The attorney for the trustees of School District No. 8, town of Greenburgh, Julius Henry Cohen of No. 111 Broadway and Hartsdale Road, Elmsford, who argued the case brought against the new Town Board of Education, requesting an injunction restraining this board from any jurisdiction over the school and its property was heard by Justice Tompkins at Goshen on October 19th and briefs were to be returnable to the Judge on October 31st at Nyack, has rendered his decision on same as follows:

Serious questions are raised as to the constitutionality of Chapter 328 of the Laws of 1917, under which the defendant Board of Education was chosen, and much doubt exists as to whether, assuming the law to be constitutional, District No. 9 (Elmsford) should have participated in the selection of the Town Board of Education for the Town of Greenburgh.

All of these questions should be promptly determined, and the department of education, and all concerned should, waiving all formalities and technical objections, unite in an early trial of this action to the end that there may be a final decision respecting the constitutionality of the law and the legality of the election of the Board of Education in the Town of Greenburgh, without unnecessary interference with the educational facilities of that town or any other, and that proper legislation may be enacted at the next session of the legislature if the act in question, or any part thereof is invalid.

It is well settled that the Court at Special Term will not declare a law to be unconstitutional unless the invalidity thereof clearly appears, especially where great injury or much confusion may result therefrom to persons and corporations not parties to the action, and following that rule, I shall not undertake to declare the act unconstitutional, nor restrain the Board of Education of the town of Greenburgh from proceeding with its general work under said act but I will grant the plaintiff's motion for an injunction pendente lite to the extent of restraining said Board of Education from collecting or attempting to collect any tax within School District No. 8 and from exercising any control of authority over school property within said district, upon condition, however, that the plaintiffs bring this action to trial at the Special Term for Trials to be held at White Plains on the second Monday of November.—*Tarrytown News, November 3, 1917*

The Morning Sentinel, grossly partisan at all times, is decidedly unfair in its report of the meeting held in this city on Saturday to consider the new township education law. It was shown at that meeting that the law was emphatically for the advancement of public education. The general feeling was not so much against the law itself as against enforcement of it, at this time, in such a way as to put a greatly increased weight of taxation on the shoulders of the people of the rural districts. Assemblyman Davis' statement

of his reasons for supporting the measure was entirely satisfactory, and his position in regard to it will not injure his candidacy for reelection. In passing this law, the legislature simply put New York in line with the rest of the United States.— *Amsterdam Recorder, November 5, 1917*

School Law Is Unsatisfactory

The Board of Supervisors re-convened here yesterday morning for a business session. Supervisor J. J. Hornett of Altona introduced a resolution in which it was declared that the change in the school system, by which the substitution of the township system for the district system is made, is detrimental to the best interests of the school system and imposes an unnecessary hardship upon the taxpayers. Consolidation in this county is practically impossible, said Mr Hornett. The motion was seconded and adopted. The change is made by the new education act passed by the state legislature last year.— *Plattsburg Republican, November 21, 1917*

Want Law Repealed

The following resolution, which will meet with the approval of the vast majority of the residents of this county, was yesterday unanimously adopted by the Board of Supervisors in annual session, the resolution being introduced by Supervisor John J. Harnett of Altona:

Whereas the Legislature of the State of New York, at the annual session for the year 1917, passed a law, which was approved by the Governor of the State, being Chapter 328 of the laws of 1917, radically changing the district school system of the State, and substituting for the district system the township system of schools, and

Whereas it is the opinion of this Board of Supervisors of Clinton County that the change is detrimental to the best interests of our school system, and imposing *unnecessary hardship upon the taxpayers* of the various towns of this County.

And Whereas the County of Clinton is situated so far north and the distances within the County so great, and our winters are so severe, that the *consolidation of our schools* is practically rendered impossible.

Now be it Resolved by the Board of Supervisors of Clinton County in session duly assembled that they emphatically protest against the continuance of the said law upon the statute books of our State and do hereby call upon the Honorable James A. Emerson, the Senator from this district, and the Honorable Wallace E. Pierce, the member of Assembly from this County to introduce a bill at the 1918 session of the Legislature, repealing the said law and restoring the former system of school administration and that we ask them to use every effort to secure the passage of such a repeal.

Be it Further Resolved that a copy of these resolutions be spread upon the minutes of the Board and a copy sent to the Senator and Member of Assembly of this district, and a copy to the Governor of this State.— *Plattsburgh Sentinel, November 23, 1917*

Want School Law Repealed

The consolidated school law or Chapter 328 of the laws of 1917 which was passed by the legislature last winter and approved by the Governor is found detrimental in its appliance throughout the northern section. The Clinton County Board of Supervisors while in annual session on Tuesday made known their oposition to this law by passing resolutions which will be presented to the Clinton Assemblyman and Senator James A. Emerson in an effort to have the law repealed this winter.

The radical change from the district school system to that of the township system will, according to the supervisors' resolutions, prove detrimental to the best interests of our school system, imposing unnecessary hardship upon the tax payers.

Clinton County is situated so far north and the distances within it are so great, and the winters are so severe, that the consolidation of schools is practically rendered impossible.—*Lake Placid News, November 23, 1917*

Supervisors Favor Repeal of School Law

The Chemung County Board of Supervisors went on record yesterday as favoring the repeal of the new school or county educational law, which provides for the creation of boards of education in all towns of the State, instead of maintaining the present system of school districts, governed by trustees or directors, duly elected. By a vive voce vote, a resolution asking that the Senator and Assemblyman representing this district be asked to work and vote for the repeal or amendment of this law was passed yesterday.

The law is one against which much has been said and written. It was one of the questions or issues raised by the residents of rural communities during the recent campaign, and both Chemung county candidates for the Assembly stated that they favored a repeal of the measure or its amendment to conform with the ideas of the voters. Both candidates made public statements expressing their views on the question.

Chief among the objections to the measure as it now stands, is that it increases the expense or school tax without appreciably making the school system more representative, and that the present district arrangement is better for both pupils and parents in the rural districts.—*Elmira Advertiser, November 27, 1917*

Supervisors Are Against Law

The county supervisors yesterday went on record as favoring the repeal of the county educational law which requires a town board of education instead of district trustees. Under this law the school taxes of the towns of this county have been much increased, it is said, and there is little if any additional benefit.—*Elmira Gazette, November 27, 1917*

Want School Law Repealed

To Hon. E. A. Everett, Member of Assembly from the Second District of St Lawrence County:

The amendment to the education law approved May 2nd, 1917, has resulted in greatly increasing the expenses of maintaining rural schools while in no way adding to their efficiency.

Therefore, the undersigned, members of the Board of Education of Unit No. 1, town of Canton, respectfully ask you to use your influence with the Legislature to have this amendment to the education law repealed.

L. E.. Rodee
S. C. Blount
D. E. Healy
Dan Donovan
O. A. Howard

— Canton Commercial Advertiser, November 29, 1917

Want School Law Repealed

The consolidated school law or Chapter 328 of the laws of 1917 which was passed by the legislature last winter and approved by the Governor is found detrimental in its appliance throughout the northern section. The Clinton County Board of Supervisors while in annual session last week made known their opposition to this law by passing resolutions which will be presented to the Clinton Assemblyman and Senator James A. Emerson in an effort to have the law repealed this winter. The radical change from the district school system to that of the township system will, according to the supervisors' resolutions, prove detrimental to the best interests of our school system, imposing unnecessary hardship upon the taxpayers. Clinton County is situated so far north and the distances within it are so great, and the winters are so severe, that the consolidation of schools is practically rendered impossible.— *Ausable Forks Record, November 30, 1917*

The following resolutions regarding legislative matters were presented by Mr Webb and passed;

"*Whereas* the new school law known as the township school bill has been tried in this county with the result of markedly increasing taxation without improving service and,

"*Whereas*. the employment of a physical training teacher to drill pupils physically in the country districts is in our opinion unnecessary, now therefore

"*Be it Resolved* that we request our representatives at Albany to seek the repeal of both statutes, and introduce bills before the legislature asking the repeal thereof and be it further resolved that we approve the attitude of Hon. Bert Lord on these questions as heretofore expressed by him in his votes thereon."— *Submitted by A. C. Bowers, District Superintendent, from one of his local papers, December 1917*

Spoke Against New School Law

Gasport, Dec. 1.—At the regular meeting of Gasport Grange held in Odd Fellows Hall Tuesday evening last there was a general discussion of the new township school law. John Pease was elected chairman of the meeting. Prof. Wallace Droman of Middleport and former Assemblyman Frank Bradley of Somerset were the principal speakers.

Prof. Droman spoke for the interests of the taxpayers of Royalton, whose taxes have been increased two, three or four times the usual amount and for which they had received absolutely nothing, it is claimed. He explained the workings of the law and showed that the present increase in taxes was but a forerunner of worse things to come. He urged concentrated effort on the part of the Granges throughout the state to try and repeal the law or secure a satisfactory amendment.

Mr Bradley also spoke against the bill and explained that in order to have any weight with the powers that be at Albany there must be some powerful influence at work and as he considered the Grange the most powerful agricultural organization in the state, united effort on its part would do much good.

The Grange appointed a committee to draft resolutions to be sent to the Pomona Grange Dec. 8th at Newfane, asking that body to take some decided action against the bill.

Those in favor of the measure were given an opportunity to show any good points it had, if any, but no one ventured a remark in its behalf.

After announcing another meeting of the town taxpayers at Royalton for this afternoon at 2 o'clock the meeting adjourned.—*Lockport Union Sun, December 1, 1917*

Opposed to School Bill

The *Journal* is in receipt of communications from 20 of the 34 granges in Chautauqua county, containing a record of the action taken by those granges on the proposed rural school legislation. As this matter is to be the subject of formal action and resolutions by Pomona Grange which is to meet at Brocton on Thursday and Friday, a review at this time of what the various subordinate granges have done, is of interest.

Three of the 20 granges from which reports have been received failed to take any definite action.

Three of the granges reporting are in favor of the proposed legislation, with minor changes.

Fourteen of the granges are definitely and decisively opposed to the proposed law.

A brief explanation of the school bill and of the situation may assist in understanding just what is proposed.

It is proposed to enact a law during the coming winter in which the department of education, and the representatives of the grange and other rural interest may unite, to assist in improving the rural schools of the state. The proposed bill which is now before the granges for discussion is not drawn on hard and fast lines for introduction in the legislature, but by the positive statement of the officials of the department of education will be amended in any needed respect whenever rural interests

may agree upon the desired changes. But subject to this possible change if provides for a new system of school administration in New York state.

First, it provides for township school boards to administer all the schools within the geographical limits of such township.

Second, it provides for a uniform township tax for school purposes, the amount to be decided annually by said township board.

Third, while it is not a consolidation measure, in that not a single school consolidation is provided for in the bill, it provides powers to said township school boards, to discontinue schools in any district or districts in the township and to provide for the education of pupils in such districts in other schools.

This is mentioned, not because it is one of the chief features of the bill, but because it is the chief objection now urged to it. Several granges in the county have based their opposition entirely on this feature.

It should be said that the power of consolidation now rests in the hands of the district superintendent, with the approval of the department of education, and without providing for the opportunity of court review.

The effect of the bill, were it enacted into law as it stands, would be to equalize the school tax of an entire township, give the township school board the right to say where each pupil in the township should attend school. The members of the township school board, by the provisions of the present bill, are to be elected by the voters of the township with an equitable distribution between present school districts whose district lines are to remain intact.

So much for the oustanding features of the school bill. Now for the action of the granges of this county.

Those which report unqualified opposition to the bill are as follows: Dewittville, Clymer, Fredonia, Chautauqua, Sherman, Sinclairville, Kennedy, Hanover, Cherry Creek, Portland, Gerry, Cassadaga, Stedman, and Findley Lake.

Those which favored the bill, with suggested amendments: Volusia, Busti, and Union.

No action taken: Ripley, Sheridan and Ross.

The 14 granges which have not responded to requests for information as to their action either to *The Journal* or to the Secretary of the County grange are Westfield, Stockton, Ellery, South Harmony, Panama, Ellington, Villenova, Centralia, Charlotte Center, Ashville, South Ripley, Niobe, Arkwright and Frewsburg.

Really constructive resolutions were adopted by Lombard grange and Union grange. Two suggested amendments proposed by Union grange will undoubtedly attract much attention. The first is to remove all Union Free schools from the operation of the law, leaving them to be operated and maintained under the present boards of education and taxation system.

The second is to draw the teeth of the proposed bill by a provision for real home rule, providing that the school in a district may not be annulled and closed by any township board without the vote of a majority of the voters of such district at a meeting called to consider such proposed annullment.—*Jamestown Journal, December 4, 1917*

Meeting of Town Rural School Boards

A meeting of the various Town Rural School Boards, of whom there are fifty members in the county, five in each town, held a meeting at the Court House Monday to discuss various facts regarding the present school law that appears so unsatisfactory and more expensive to many localities. S. M. Wyman of Shelby was chairman of the meeting and Leslie Tanner of Medina, secretary, Mrs Chas. Jackson, Clarendon; G. E. Snyder, Murray; Howard Pratt, West Gaines; Assemblyman Frank Lattin, Gaines, and others took part in the discussion. There appears to be general dissatisfaction with the new law. Resolutions were adopted requesting Assemblyman Lattin and Senator Geo. Thompson to prepare and introduce Legislative Bills to repeal those portions of the Education Law adopted recently in so far as they apply to rural district schools by requiring a Physical Instructor which work, it is contended can be done by the individual teacher; also to repeal the law requiring physical examination of students in rural schools; and to abolish Town School Boards and go back to Trustees. In Orleans county an added expense of from $300 to $500 is created in each town for clerk and treasurer of such Boards; increased taxes of joint districts are also one of the features objected to in the existing law.—*Orleans County Republican, December 5, 1917*

School Law Is Under Attack

The board of Steuben county supervisors yesterday at Bath considered a resolution placing itself on record as against the present town system of schools, and a return to the former system. Such resolution was introduced by Supervisor Ray McCorn of Urbana, and voices the injustice of the system to a majority of taxpayers. The resolution followed the receipt of a lengthy petition from residents of the town of Prattsburg, decrying the town system, and praying a return to former conditions. The resolution was not passed, however, but was tabled.

While the supervisors are perhaps to be commended for showing no precipitate action, yet the fact remains that eventually the board must take action by arraying itself against this system of schools, provided, of course, the supervisors consider themselves the servants and agents of their constituents and bound to serve and act in the interests of the majority of their people. The resolution will be considered later, and if it is not passed, it is up to the people in the various towns to ascertain exactly how their supervisor voted, and then from that supervisor the reason for his lack of support of the resolution.

In the town of Howard, a lengthy petition has been signed and will be forwarded to Albany, against the town system. As an iniquitous and unjust law, this town school system leads the procession, in the opinion of a majority of Steuben county residents. It remains to be seen what the supervisors propose to do in the matter.—*Hornell Tribune Times, December 5, 1917*

School Boards Flay New Law

Albion, Dec. 4.—A meeting of the various rural school boards of the town of Orleans county, was held at the Court House to-day to discuss

various phases of the present school law affecting the rural district schools. There appears to be a general dissatisfaction in the county with the new law, which in most places has proved more expensive to the taxpayers than the operation of schools under the old system, with district trustees.

There are fifty members of the rural school boards in Orleans county. Each town has five members. These members receive no pay but have a salaried clerk and treasurer whose salaries are costing from $300 to $500 for each town, which was not required under the old system. In Albion the clerk receives $300 and the treasurer $50. In some of the other towns higher salaries are paid.

Numerous objectionable features to the present law were brought out and resolutions were adopted requesting Assemblyman Frank H. Lattin, who is a member of the Rural School Town Board of Gaines, and State Senator George F. Thompson, of this district, to prepare and present legislative bills at the coming session of the Legislature at Albany to repeal the objectionable features of the new school law in so far as they apply to rural schools.

The resolution objects to the employment of supervisory school district physical instructors, a position created in 1916, and to the provision that each district teacher be required to give such instructions with her regular work; also that the law requiring physical examination of students in rural schools, at an expense of from 50 cents to $1 each, be repealed; and that the plan of having district trustees, with each district receiving its own tax, be adopted again, instead of the present law, giving the money of a joint school district to the town in which the schoolhouse is located.—*Rochester Democrat, December 5, 1917*

Would Change Town School Law

Supervisor James K. Losee of the town of Clifton Park is of the opinion that the present law establishing town boards of education is not for the best interests of the pupils and taxpayers and he will endeavor to have the law repealed. At the session of the board of supervisors Tuesday, Mr Losee introduced a resolution that the board ask the senator and assemblyman to do all in their power to have the bill repealed. The resolution went over under the rule.

Supervisor Bunyan offered a resolution that a committee be appointed to audit the bills growing out of the appeal of the city of Saratoga Springs from the equalization of taxes.—*Saratoga Sun, December 5, 1917*

Pomona Grange Wants the Township School Law Changed

Deputy Godfrey read a communication from one of the county granges in the eastern part of the state setting forth in emphatic manner their antagonism of the new township school law and asking aid toward a vigorous rousing of action against it that action might be taken in the legislature this winter to repeal the obnoxious portions. Rather free discussion followed for a half hour or more, resulting in the drafting of the following which explains itself:

By Bro. Godfrey Whereas, there is general dissatisfaction among the farmers of the county with the present town school law, in the feeling

that the burden for paying the bonded indebtedness of the union school districts being assessed upon the whole town is unjust and unfair, be it

Resolved, By the Cattaraugus County Pomona Grange that the next state legislature be requested and urged to annul this law in such a manner as to relieve such taxpayers in the towns, who do not reside in the union school districts, from being obliged to help pay off such indebtedness as may now rest on such districts; and further be it

Resolved, That the above resolution be placed in the hands of the chairman of the delegation to the state grange to be presented to that body. —*Little Valley Hub, December 6, 1917*

Supervisors Would Have Township School Law Altered

Little Valley, Dec. 6.— Mr Lynde offered a resolution which was adopted: "That it is the opinion of the board of supervisors of Cattaraugus that the present township school law is unjust."

Therefore: "Be it resolved that we ask our Assemblyman and Senator to work for the repeal of this law, especially that section of the law pertaining to the purchase of school properties by the town."— *Olean Herald, December 6, 1917*

Supervisor Losee Against New School Law

Ballston Spa, Dec. 4.—According to a resolution introduced at the meeting of the Board of Supervisors here this morning, by Supervisor Losee, of Clifton Park, the present rural school system of town boards of education, consolidation of districts, etc., is not for the "best interests of either pupils or taxpayers."

In his resolution Mr Losee recommends that the Board of Supervisors ask the Senator and Assemblyman to do all in their power for the repeal of the amendment to the school law which provided for the present system. The resolution went over under the rule.— *Hudson Valley Times, December 6, 1917*

Lewis Grange Passed Resolution on School Law

The following resolution was unanimously adopted by Lewis Grange No. 1077 at their meeting Dec. 1st:

Resolved, That it is the sentiment of the members of Lewis Grange No. 1077 of Lewis, Essex Co., N. Y., that the existing school law should be abolished and we hereby request our senator and member of assembly to respectfully use all honorable means to secure the repeal of the school law as enacted 1917, particularly that part of the law pertaining to the physical training.— *Essex County News, Keeseville, December 7, 1917*

Seek Repeal of New School Law

One of the striking features of the closing session was a resolution offered by Supervisor Webb of Otselic to the effect that, inasmuch as the new school law is not improving the present conditions to the extent that it has increased the taxes, it should be repealed as well as the law which

created a physical instructor for every county. The resolution was passed by the board and Assemblyman Bert Lord will be asked to vote for the repeal of the law. Mr Lord also was commended for the stand which he took when the bill was made a law, voting in the negative at that time.—*Binghamton Press, December 8, 1917*

Would Exempt Small Schools

Potsdam, Dec. 7.—At the business meeting of Pomona grange, held Wednesday, action was taken finally on the Machold school law, which provoked considerable discussion the previous day. Resolutions were adopted recommending that schools with an attendance of less than 500 scholars be exempted from the provisions of the law. The grange also passed a resolution recommending the discontinuance of the brewing of beer and various soft drinks, the making of which used up food elements, which the resolution says might be used to advantage elsewhere.—*Watertown Re-Union, December 8, 1917*

Grange Against New School System

The Ulster County Pomona Grange at its meeting at Masonic Hall in this city Friday afternoon adopted a resolution instructing delegates to the State Grange convention to do all in their power to secure the repeal of the Township School Bill, which has been in effect for a short time. The resolution was offered by Clarence E. Davis of Flatbush, and was vigorously opposed by George E. House of Ulster Park. A motion by County Agent W. H. Hook of the Ulster County Farm Bureau to table the resolution was lost by a small majority.—*Kingston Freeman, December 8, 1917*

No More Fooling with Schools

Brocton, Dec. 8.—The legislative committee of the County Grange at a preliminary session held Thursday afternoon, prepared to make a vigorous report to the main body this afternoon, against any further effort on the part of the Department of Education to press its township unit school bill, and in favor of larger financial support for the weaker district country schools.

A large number of resolutions were before the committee on school affairs, and the preponderance was so strong against further township consolidation that the committee had no option except to take the position stated.

New resolutions presented by Benjamin Pringle and Jared Hewes, both of Stedman grange, took up most of the time and were both favored in most details. Mr Pringle's resolution set forth that country schools need different management and different kind of instruction from graded or village schools, and advocated the establishment of Normal schools for training country school teachers, the establishment of special summer courses for the same purpose, the supervision and instruction to be in the hands of persons with successful experience in teaching country schools, and in full sympathy with such schools.

Mr Hewes' resolution was on a county system of taxation for the assistance of the country schools and provided that all property of public service corporations be exempted from school district taxation, and be assessed at a uniform rate of five mills in each county, and that the money raised by this special tax be divided by the county treasurer of each county among the school districts on some equitable plan, preferably an equal quota to each teacher employed.

Mr Hewes' resolution also provided for the repeal of Section 880 of the education law in so far as it makes the decision of the commissioner of education final, and not subject to court review, and demands that the law be amended to provide that there be no further change in the management or control of the individual school districts of the State except as "conditions in the various districts may demand, as evidenced by a majority vote" of the districts.—*Jamestown Journal, December 8, 1917*

Grange Condemns School Law

Dunndee, Dec. 10—The Lakemonnt Grange held a regular meetinng on Saturday, with a good attendance. One of the main topics considered was the operation of the new township school law, and after considerable discussion of the matter by those present, the meeting passed a resolution addressed to the Board of Supervisors of the county asking it to use its influence to have the Machold township school law either repealed or amended, as the granges believe it operates against the interests of the farmer and is at the same time unsatisfactory to the residents of the villages for the reason that it materially increases the taxes and does not in any way improve the school system.—*Rochester Herald, December 11, 1917*

Grange Opposes Town School Law and Physical Culture Exercises

Knowlesville, Dec. 11.—The first afternoon meeting of Knowlesville Grange was held Saturday afternoon. After a roast-beef dinner had been served the meeting was called to order at 2 p. m. The township school law was discussed and the Legislative Committee was authorized to draw a resolution asking the local representative to give his support to any bill tending to repeal the law. A resolution was also adopted asking for the abolishing of the physical culture exercises in the rural schools.—*Rochester Herald, December 12, 1917*

We notice several granges and other organizations of farmers are passing resolutions opposed to the new school law. Their opinion seems to be divided from those who wish to have the law utterly repealed and others who wish to have it modified materially. The great cause of complaint seems to be that the farmer is having to pay more in the form of school taxes than he formerly paid.

The writer of this article was a farmer's son. He went to a district school as long as the district schools would furnish classes for him and then attended the village school, paying tuition at a rate that was dirt cheap for him, but which was a large loss to the village school which

he attended. The education he received at the village school did not cost him nearly as much as the same instruction was costing the residents of the village district. Aside from his failure to pay his fair proportion of the cost of maintaining the school, he never paid a single cent of the expense incurred in the erection of the village school. He can never make up the loss that village school sustained and he does not expect to be asked to do so. During the years he attended the village school, he was an outsider, a foreign student — was treated as such and felt the treatment, but did not at the time understand the cause. Had the present law been in effect, he would have had his tuition paid in the taxes on his father's farm and would have gone to the village school, when the time came, on an equal footing with every other scholar there. He would have been the proprietor and not a hanger-on.

As he came to this time in life and looked back on the events of those days he would have had no thought to disturb his self-respect. He would feel that his way had been fairly paid for him by the one who should pay it.

There may be inequities in the new law. As a usual thing, when a bigger concern takes in several smaller concerns, there is a lack of smoothness in the operation of the combination for a time and this must of necessity be the case where the big concern is a whole town and the smaller ones are school districts. The distribution of assets is a delicate matter and cannot be done without some disturbance. The new adjustment of responsibilities is sure to breed some friction and for a time there will be troubles. In this particular instance the biggest trouble maker is to be found in selfishness. Men whose families have grown up, or men who never had a family, have just been to the collector and paid a school tax much greater than that they have been accustomed to pay and they go away declaring they will have that law repealed or they will work to defeat the reelection of any member of the Legislature who will not help to repeal it.

The one sweeping change we would suggest would be that all schools become the property of the State and be managed by the State at State expense — that every dollar of property should be made to contribute in equal proportion to the support of the schools of the State and that it should be possible for every child who grows to maturity in the State to be taught at State expense some useful occupation, and if he is capable of being educated to the highest point of efficiency, he should be forced to become so educated, and the State should pay the expense.— *Victor Herald, December 13, 1917*

Opposition to Township Law

Another [resolution] had to do with the repeal of the Township School bill, and authorizing the appointment of a committee of three to confer with the State Grange Master, Sherman J. Lowell of Fredonia, before his anticipated meeting with the State Educational Department, and appointing Mr Lowell a committee of one to demand a just readjustment or amendment of the law.

On the Township bill the committee drafted the following recommendation and resolution which carried "Your committee recommends in regard to the discussion on the repeal of the Rural School bill that inasmuch as the time

for investigation has been short for a favorable and thoroughly unbiased opinion as to the merits of the bill, the following resolution be adopted:

"Be it hereby resolved, that the Master of Chautauqua County Pomona Grange appoint a committee of three to take the subject of amendment or repeal of the Rural School Educational bill, under advisement and in conference with the State Master before, if possible, his anticipated conference with the educational department, who after such conference be appointed a committee of one to represent the rural residents and taxpayers as a body in demanding either the amendment of the existing bill or the repeal thereof and the substitute of some form that will more nearly represent the interests of the rural residents."—*Jamestown Post, December 15, 1917*

Give the School Law a Chance

At a meeting of the Pomona Grange in Newark on Wednesday, December 5th, a resolution was adopted asking for the repeal of the town school law. It has come to our attention that a number of members of the Pomona Grange, who stand very high in that order, opposed this resolution, as they did not think the grange should go on record as absolutely in favor of repealing the law. These men, who are quite prominent and well known throughout the county, were in the minority and were voted down. They favored an amendment to the law rather than a repeal of the law.

It is the opinion of The Union-Gazette that the town school law should be given a fair chance, as it undoubtedly has many commendable merits. We have read the law with considerable care and it has some very admirable features which had the sanction of the State Education Department and in our opinion it was a very wise piece of educational legislation.

Under the old system, every township had a number of trustees. There was no great degree of uniformity in the methods of administration among these various trustees. Under the new law, all of these districts are unified under a single town Board of Education, the duty of whose members it is to administer the affairs of all the districts in the same way. We believe this was a long step ahead and we believe that it would be wise if the state would go a step further and include the rural schools and the village schools under a single Board of Education. Whether this would be wise in the cities, which are administered under special charters, is a question. But in the rural communities of the state, like Wayne County, we believe much benefit would be derived by the school children if they were governed by a single board of education, instead of by two boards of education. But the rural school law, uniting all of the school districts under one head, was, in our judgment, a wise and a forward step in educational matters.

We have heard of no really good argument in favor of a repeal of the township school law. The fact that the taxes are a little higher, or considerable higher, is no argument against the wisdom of the law. It is going to cost billions of money to prosecute successfully the present war, but who would have the audacity to say that the generations who will live fifty or a hundred years from now will not see in this expenditure, blessings that we cannot now see, and which will be well worth the sacrifice in blood and in money that is being made by the present generation.

The change of the state constitution, which permits the women to vote, is going to cost the taxpayers in this state thousands of dollars.

But who will say that in the onward progress of civilization it is not wise for the women to vote. We believe the time will come when the women in all countries will vote, the same as the men, on all questions.

Therefore, the mere increasing of the taxes as a result of the town school law is not, by any means, a valid argument that, because of this increase in expense, the law is unwise and should be repealed.

It is possible that there are some features of the law which should be amended. It is not to be presumed that the legislators who enacted this law would be able, in the first draft of it, to so construct the legislation that, in its practical workings, there would be no need for amendments.

The law should be given a fair chance and it should not be condemned as a whole until it has been thoroughly tested; and by all means there should be no snap judgment on this law. If it is to be changed or even if it is to be repealed, it should be done only after thorough investigation and after deliberate reflection. Such investigation and such deliberation are a matter of wisdom; for even these people, who are now demanding the repeal of the law in its entirety, might find, if they investigated the law more thoroughly, that it does contain some merits.

We wonder if all of the grangers who voted in favor of this resolution to repeal the law have given the law careful investigation and due deliberation, or if they merely jumped at a hasty conclusion that the law is all bad because the taxes happened to be a little higher.

It is possible that some other conditions may have entered into the situation this year that caused the increase in taxes and that the entire advance in taxes should not be charged to the rural school law.

The Newark Grange is the largest grange in Wayne County and the Pomona Grange of Wayne County is one of the most influential granges in the whole state. It has a very enviable reputation and that reputation should always be safeguarded and it seems to us that the Pomona Grange of Wayne County acted unwisely when, at its annual meeting on December 5th, it put itself on record as in favor of a repeal of this law which has been in operation practically only ninety days.

Do our good friends in the Pomona Grange think that they are able to give a wise and conservative judgment on a piece of legislation that has been in operation for only three months?

Is it not possible that there may be some features of this law which, if allowed to stand, would greatly benefit the children of the farmers of Wayne County and of the state in general?

If it does contain merits, it would be unwise to repeal the law until it has had a fair trial.

Would it not be wise and a matter of information and of general interest to have discussions upon this law at the grange meetings during their coming winter sessions? There might be a series of debates or papers which would be very valuable.

Why not approach the subject with an open mind and if the law does contain merits, find out what they are? If it has defects, those defects should be pointed out and the legislature would be glad to amend the law; but by all means no rash action should be taken until there has been sufficient time

to test the law and to find out whether or not it was wisely enacted. The law had the sanction of the State Education Department and it is to be presumed that, with their special training, they thought it would be for the welfare of the children of the state, and the experiment should be thoroughly tested before it is condemned.—*Newark Union Gazette, December 15, 1917*

St Lawrence Supervisors Approve Township Bill

Supervisor Hanmer of Massena introduced a resolution, which was adopted, that the board approve the enactment of a law embodying the plan of the Machold, or township bill, excepting that it should be amended so as to exempt all union free school districts from the proposed system.—*Syracuse Post Standard, December 16, 1917*

Auburn Grange Opposes the Township School Law

At the last meeting of Auburn Grange, opposition was expressed to the Machold Township School Law recently enacted and a demand made for its repeal. A resolution was adopted as follows:

"Resolved that it is the sense of Auburn Grange that the present school law is not an improvement on the one which it repealed and that the delegates recently elected by Pomona Grange to the State Grange be requested to use their influence in the State Grange for the repeal of the present school law and for the enactment of the old or a similar law."—*Auburn Citizen, December 20, 1917*

Condemn the Township School Law

Here are the resolutions, condemning the Township school law, adopted by Clifton Springs Grange:

"Whereas, the members of the Clifton Springs Grange, No. 1042, find Article XI, A, the Township School Law, to be unjust, unconstitutional, and oppressive in its operation, imposing unjust, excessive, illegal and inequitable taxes, increasing the taxes in all units from 2 to 4½ times over that of preceding years.

"Whereas, the bonded indebtedness of High Schools, in which the rural schools had no voice in the making and from which they receive no benefit, therefore savoring of tyranny, must be assumed by the rural schools.

"Whereas, it concentrates the governing powers of our rural schools, without limit, into the hands of a few individuals called the Town Board of Education, giving them the power to leave a school without a teacher, obliging the districts to consolidate, thus decreasing the value of the farms on account of the long distances to school, and the heavy taxes placed upon them; and extending their power to designate the school at which any pupil in said unit may be directed to attend without the consent of parents, working hardships upon both parents and pupils of the rural schools.

"Whereas, the law changes the title of rural school property to town property under the control of the Town Board of Education, taking the last and entire control of the rural schools from the rural people, putting it in the complete control of Town Board of Education, which is a corporation.

"Whereas, it further injects politics into our school system.

"Therefore, be it resolved that we members of Clifton Springs Grange, No. 1042, in regular session, Dec. 4, 1917, as a Grange and a community,

demand a repeal of Article XI, A, the Township School Law, at the next session of the Legislature of the State of New York, and urge that the New York State Grange will assist us in getting this bill repealed and that we be allowed to go back to the rural schools and the trustees as it was before this bill became a law.

"And Be It Further Resolved that we will not be compelled to have a change in our rural schools when we do not demand it."—*Ontario County Times, December 26, 1917*

Obnoxious School Law

There seems to be a concerted effort on the part of the people residing in the country districts to bring about the repeal of the township school law that went into effect last fall.

The Granges are registering their votes against it and only last week the board of Supervisors of Wyoming county voted unanimously to have our representatives at Albany do their utmost for the repeal. We understand they did not vote in favor of it in the first place. The assemblymen and senators from the cities were the ones responsible for the passage of the measure.

We have talked with a school superintendent who favors the law. He believes the people should not be impatient and hasty in the matter. Many laws that are unsatisfactory and even obnoxious at first come afterwards to be regarded more favorably. It is the change from an old established order of things that wrenches and displeases. It takes time to get used to a new law and become acquainted with all its beneficial results. Everything that goes a little wrong under the new system is at once laid to the law and gives rise to the desire to abolish it or modify it.

The feature of the Township School law that is most vigorously denounced by its opponents is the increased tax it has caused. If there were no war with its attendant inflation of prices, its call for Liberty loans and Victory loans and its thousands of other demands upon our purses perhaps the people of New York state would be more willing to put up with the new school law and give it a try-out—even though it is more costly than the old system. It is quite possible that after making the experiment they would become reconciled to its radical provisions.

As it is, there is a difference of opinion between the villagers and the farmers. The citizens of the incorporated villages having high schools favor the law because it reduces their school tax. The country people are against the law because it increases their school tax. The majority of farmers say their school tax has been trebled. The rebate in tuition at the high schools in no wise offsets the increase in taxation. Wherever villages having under fifteen hundred population are heavily in debt for new school buildings, the people living outside of the corporations are obliged under the Township School system to help pay the debts on the school property. The farmers had no voice in contracting those debts and therefore they naturally object to help pay them.

At first there was an interchange of good-natured raillery on the subject between the village folk and the country folk. As time goes on the

feeling tends to become more bitter and the remarks are more acrimonious.— *Wyoming County Times, January 3, 1918*

For Township School Law

At a meeting of representatives of farmers' organizations of Herkimer County in the Palmer House here today, a resolution was adopted after careful consideration favoring the passage of the township school law and proposing a number of amendments. It was felt by the representatives present after consideration of the law, that it has been misconstrued and a great deal of misunderstanding exists as to the law which have tended to make people overlook its good points. Although it was felt that the amendments proposed in the resolution adopted are seriously needed, the conferees were united in the opinion that the law in main is much more satisfactory than the old law.

Organizations represented were the Pomona Grange, the Dairymen's League, the Board of Supervisors and the district superintendents of schools of Herkimer County. Representatives at the conference were as follows: Pomona Grange, Lester E. Young, Richfield Springs; W. H. Farber, Poland; Dairymen's League of Herkimer County, Charles A. Shepard, president, Little Falls; John L. Paine, vice-president, Mohawk; Board of Supervisors, D. A. Van Allen, Little Falls; Eugene Swift, Jordanville; legislative committee of the Farm Bureau, W. F. Rasbach, chairman, Herkimer; R. H. Smith, secretary, Frankfort; district superintendents of schools, A. J. Rose, West Winfield; F. C. Kimm, Herkimer; C. B. Keller, Fairfield; B. M. Robinson, Poland. Others present were: C. A. Taylor, manager of the Farm Bureau; A. B. Davies, assistant manager, and John Carey, Richfield Springs.

Eugene Swift acted as chairman and Lester E. Young as secretary. These men are representative of the sentiment of the farmers of Herkimer County and their decision after full consideration of the law will carry considerable weight among the farmers and with the legislators at Albany.

The following amendments are proposed in the resolution adopted: That the union free school district maintaining an academic department should be excluded from the township system; that the school in any district may be closed temporarily and reopened at a later date as conditions may warrant, subject to the discretion of the township board, without loss of public money during the period when such schools may be closed and with the understanding that students of the said district temporarily closed shall be provided for by the town board; that the medical inspection laws as existing in their relation to rural schools should be repealed; that in supervisory districts where registered nurses are employed, medical inspection shall be employed only to examine such pupils as such nurse shall recommend.— *Utica Press, January 10, 1918*

The Township System

Dr Finegan was right in regard to the township system, just as he was right in regard to the city system. Every forward movement starts up a lot of kickers. The state department had nothing to gain by either the township system or the city system except the betterment of education. And it could have escaped all the kicks by simply sitting still and doing nothing.

That might have given them some temporary comfort, but it would not have been doing their duty. And people cannot fail in their duty indefinitely without being found out. In saying that Dr Finegan is right, and that he has given the people of the state a great boon, we would also say that Governor Whitman is not altogether wrong. The governor says that the township system law needs amendment. And so say we. The law should be so amended as to allow the districts to come into the consolidated system, and not to require it. In states where the township system was made optional, the districts have come in with a rush. Compulsory legislation makes the farmers feel that in taking their districts from them, you are taking from them something that belongs to them to give a benefit to other people. And of course from that point of view they would fight. The facts, however, are all the other way. The villages and cities get nothing by the coming in of the rural districts; and the rural districts get everything. The farmers are no longer compelled to abandon their farms to renters in order to get educational advantages for their children. And it is a wonderful farm that can stand renters very long. The farming interest is undergoing destruction, because of the inequality of school privileges. When the farmers belong to the towns they share in everything that the town has to give. Their children during the day enjoy town instruction and town life, and in the evening and night they enjoy what town children do not have. They enjoy the privilege of mingling in farm activities and sleeping on farms under the protection and with the companionship of their parents. The better education of the children and the protection of farm interests and farm values require the township system of education. The little schoolhouse can no longer compete with its big neighbor. The big tree will always destroy all the little trees within its immediate vicinity. The carryall bringin the country children in the daytime after their morning chores, and bringing them home in the evening time to their evening chores, is the greatest boon that has ever been given to American life. Save the township system by all means; but give to the farmers the privilege to which they are entitled, the privilege of saying whether they will come in or not. They will come in all right. The thing is so plain that nobody can fail to see it.—*Batavia Times, January 12, 1918*

Improve Rural School Law

That the township school law, which is now a prime topic of conversation in all rural districts, has merits which should preserve it from annihilation, is the attitude taken by the Utica *Observer,* in voicing the similar sentiments voiced at a recent farmers' meeting in Herkimer, where resolutions favoring the amendment of the statute were adopted. In the *Observer* appears the following editorial comment on the matter:

The township system of schools is going to receive an overhauling in the legislature. This is certain because the country districts want it, and their representatives in the legislature have signified almost everywhere that they are going to represent the feeling at home.

The best word that has been said about the law, however, has come from the farmers of Herkimer county, who say that the law ought to be amended, but not wiped off the books. This is contrary to much of the criticism that

has come from the country. Generally the desire is to get back to the old system.

The trouble with the system is that there hadn't been any improvement in it since the days before the Civil war, and we'll have to admit that educational methods have advanced along with other professional vocations, like medicine, or law.

The country schools were given a new plan because the country children are entitled to just as good an education as can be had in the cities. It seems to be true that the specifications were not fulfilled, and that the cost of what improvement was made is out of proportion to the gain. Yet it would be a grave mistake to believe that the country school can be improved and at the same time he conducted at the price of operation a generation ago. Improvements cost money, and we should say that most of the increase should go to the teachers. It would seem, too, that the idea of combining schools, where it can be done with reasonable convenience, is not to be abandoned. The country lad ought to have a high school education as easily in his grasp as the city youngster has. Heretofore the village or the city youth has had his education free, while the boy or girl from the farm has been penalized by tuition.

So the legislature may very well go over the law with the idea of improving it, rather than step way back to the old plan. Expenses may be cut down by eliminating some of the overhead machinery which has been built up during the past few years. For instance, there appears to be too many superintendents, and it is all too elaborate, cumbersome and expensive.—*Little Falls Times, January 14, 1918*

The Township School Law

Our local Union Free School District having more than 1500 population does not come under the new township school law, hence we have no particular prejudice in the matter. But what concerns many of our readers interests the Journal, and numerous criticisms of the law appearing in some of our daily papers have led us to consider the matter somewhat. Against the law seem to be: 1 That rural school tax rates are higher. 2 That the bonded indebtedness of a Union Free School district should not be assumed by the township or unit of which it is a part. 3 That local control is lost over the community school. 4 That it is difficult to administer the law so as promptly to care for each and every school.

The question seems to us a little different in a town or unit having no academic school from what it is in a town or unit having one or more of such schools to support. Where the schools of a township or unit are all of the same grade, all elementary, why isn't a uniform school tax rate just as fair and equitable as a uniform tax rate for roads and bridges, the support of the indigent poor, and other usual town expenses? There were some gross inequalities in school tax rates under the old district system, due largely to the great differences in the amount of taxable property in the different districts; wealthy rural districts generally had a moderate or low tax rate, and most of these are now paying a substantial increase under the new law. We have in mind two schools in the same township, each employ-

ing one teacher, where, without any considerable amount of unusual outlay last year in either district, the tax rate in the wealthy district was only 10 cents per $100 of assessed valuation, while in the weak district the tax rate was 32 times that, or $3.20 per $100 of valuation. This year both districts are paying the same rate, much to the relief of the weaker one; but very likely the taxpayers in the wealthy district are not all enthusing over the new law.

We find, too, that under the district system a number of rural districts contracted and some of them paid all their school expenses out of the "public money" received from the State and did not raise a cent of local school tax. Naturally, some of the taxpayers in these hitherto fortunate districts do not like the new law which compels them to pay the same school tax rates as other taxpayers in the same town or unit; probably we should favor the old law were we in their places — it is so natural to want the "long end of the evener."

The equitable distribution of the bonded indebtedness in some of the Union Free School districts is a puzzling problem, especially where the academic school is so situated as to be conveniently accessible to only a part of the rural children living in the township or unit. It seems pretty well settled in the minds of intelligent thinking people that such are the demands of the modern business and professional world today that a high school education is relatively no better preparation for one's life work than was a good common school education fifty years ago. There was strenuous objection by many taxpayers 50 years ago when our common schools were first made free and were required to be supported by public taxation; and many rural taxpayers object now to being taxed to support the village high schools. Yet the rural children seem to need the high school education, and it is not just clear why the village districts should furnish the buildings and equipment and hire the teachers, the state pay the tuition of the rural children, and rural patrons bear none of the burden of maintaining these academic schools. It is, however, much to be regretted that the township system was not adopted 25 years ago, before the great majority of our academic schools were established; then many of them would have been located where they would better accommodate the rural children of the township or unit. Just how much of this outstanding bonded indebtedness in the Union Free School districts should now be assumed by the other districts in the township or unit is a question worthy of careful study.

In comparing tax rates in any district under the new law comparison should be made with what would have been the tax rate in that district under the old law this year, and not with the tax rate of last year.

The new law is hardly to be blamed because there is a serious shortage of teachers this year and teachers' salaries in rural schools are from $1 to $3 higher per week than last year; nor is the new law to blame because coal and wood are hard to get at all and cost much more than last year; nor because all lines of school supplies cost more than a year ago. We fail to find only a small percentage of the increase in school tax rates due directly to the new law. But under all of the war-time conditions this year we wonder what would have been the school tax rates in many weak districts under the old law. About 1300 districts in the state had each only $20,000 or less of taxable property to support a school; and about 3800 districts had each only

$40,000 or less of taxable property; now, if the township law is repealed, what will be the school tax rates in those districts? What relief is proposed for them in place of that afforded by the township law?

Some feel that the township law results in a loss of local control over the community school, while others take the view that the power of the school meeting voter has really been extended, and he now has voice at the annual town or unit school meeting in the school affairs of the whole township or unit, instead of simply his local district. The board of education is hereafter to be elected at the annual town or unit school meetings, and if the opponents of the new law have as much interest in school matters as they profess, it ought not to be difficult to secure the election of boards of education that will conserve rural interests.

In these days of automobiles, state roads, telephones, rural mail delivery, etc., boards should be able to look after every school reasonably well if they will work through committees, like the Union Free School boards. It ought not to be necessary to call the whole board together every time a box of chalk or a new broom is needed.

The township law has been in full effect only about four months now, and this during the trying times of war. It looks like child's play to demand the repeal of the law before it has had anything like a full and fair trial. Some amendments are doubtless needed; we fail to recall many new laws that have been entirely satisfactory without some changes. It would seem worth while to remember that every adjoining state has had a township school law for years, and not one of them has ever returned to the district system. The district system originated in Massachusetts, but was discarded there for the township system about 35 years ago, and the Master of the State Grange wrote us last winter that he would regard a return to the district system as a long stride backwards.

The state constitution makes it the duty of the legislature to provide a "system of free common schools wherein all the children of the state may be educated." (Public schools are state institutions not merely local ones.) The state is regulating them more and more closely, and school expenses, like all others in these times, are on the increase. Why not quit fighting the township law and all unite in one big campaign for an increase in the amount of public money paid by the state for the support of our schools. While New York State pays much toward the support of her schools, you may be surprised to know that she is not one of the most liberal states in her per capita allowance for educational purposes.— Jefferson County Journal.— *Potsdam Cour. & Freem. January 16, 1918*

The Township Schools

Dr Thomas E. Finegan, deputy State commissioner of education was clearly right before the State Agricultural Society Tuesday in taking issue with the Governor's ill considered call for repeal of the township school law. We wouldn't undertake to say and presume Dr Finegan wouldn't that the law, which he drafted, is incapable of improvement in any details. But to simply wipe it out would put New York behind the States on every side of her, even little Vermont and bar children of our rural districts from decent education.

Once the school district system was the ideal of democratic government, bringing close to the people the duty they naturally felt to be the highest in love for their offspring, of giving them such an education as would fit them well for the duties of life and put them in the way of the opportunities Americanism opened to them. That was when our rural areas were well populated with husbandmen having good wholesomely large families.

It is a very different matter now when, as Dr Finegan says there are 3800 of these districts having less than 10 children of school age and 900 of them with not more than five. Obviously, even with the best of dispositions it is impossible to support in such districts such schools as it is the right of the children to have; and it is unfortunately true that in many of them the disposition is lacking, the most enterprising of the population having been drained off and leaving a refuse of shiftlessness and ambitionlessness, of moral and intellectual degeneracy that presents the sore spots in our rural life that thinking men recognize to be one of our serious social problems and where healthy interest in schools or provision for their support are not to be expected. Even subsidizing of them can have no satisfactory results. However we may regret it or hope that some time there will be a return of something like the "old days" in these now sparsely inhabited districts, the township system is the only adequate way at present of providing that education for all that is the very foundation stone for free institutions. (Indeed, it is a question if this change is not too much instead of too little guarded from abuse by the provision that it can only be on a vote of a majority of its citizens that a district can be consolidated nto the larger entity.)

Governor Whitman says the change has increased taxes. Except as the trouble be an administrative one, this, of course, can only be true to the extent that better education or facilities for it are afforded. And this is not an age or this a land for such an objection to prevail.—*Albany Argus, January 17, 1918*

Charges School Tax as Imposed now Is Illegal

A tax litigation which if successfully prosecuted will seriously involve real property assessments in every town in New York State, brought by James W. Wadsworth, United States senator, against Charles Menzie, Joseph A. Krenzer, Joseph D. Donohue, James C. Foote and Peter Carmichael, constituting the Board of Education for the town of Caledonia, and Henry Feeley, tax collector of the town of Caledonia, will be submitted on briefs to Supreme Court Justice William W. Clark, in this city. Since the question involved in the litigation is purely constitutional, the opposing attorneys have stipulated to forego argument and submit the matter entirely on briefs.

Senator Wadsworth is represented by Elihu Root, and Frank K. Cook, a deputy attorney-general of this State. Archibald M. Little, of No. 820 Insurance building, represents the town officials and Frank B. Gilbert, chief counsel of the University of the State of New York, represents the educational and tax departments of the State.

Senator Wadsworth charges that the amendment to the State education law, taking effect on August 1st last, abolishing the school district as a unit of taxation and providing that school taxes be paid pro rata by all real

property owners in a given town, is unconstitutional. Senator Wadsworth is owner of 1900 acres of land in the third school district of the town of Caledonia. This property is assessed at $112,200. The real property in the district is assessed for a total of $405,018.10.

The third school district has existed as a tax unit for more than fifty years. According to Senator Wadsworth, the schoolhouse is valued at $1000. One teacher is employed and the average attendance for the last several years has been ten children.

The expense of maintaining the district in the year 1916 to 1917, including repairs to the schoolhouse, was $802.52. In the year 1915–1916 the school expenditure was $580.65, and the preceding year, $569.94. The school tax for each of the three years was $1.50 for each $1000 valuation.

The village of Caledonia has a brick schoolhouse valued at $50,000, carries $28,000 in bonded indebtedness on the schoolhouse and the annual cost of maintaining the school is $12,000. Because of the new law the school tax in the town of Caledonia is $6.50 a thousand, which was levied on real property owners in the third as well as the other districts.

Senator Wadsworth charges that the amendment which raises his school tax in the third district from $168.30 to $729.30 is unconstitutional in that it taxes one unit for benefits derived by others. He claims that the school facilities of the village of Caledonia are not accessible to children residing in the third school district because of distance and weather conditions, especially in the winter.

Senator Wadsworth charges that the school facilities in the third district are adequate and that the charge of $15 a year made upon children of the third district when attending the higher grades in the school at Caledonia is equitable. He charges that no benefits whatsoever are derived from the taxpayers in the third district from the payment of the increased tax. The third district is situated several miles from the village and is made up almost entirely of farming property. Senator Wadsworth made application to Justice Clark for an injunction restraining the town authorities from collecting the tax but after Mr Little on behalf of the town stipulated to withhold the collection until after the determination of the action the Senator withdrew his application.

Many taxpayers throughout the State are opposed to the new law and Governor Whitman, in his message to the 1918 Legislature, recommended its repeal. The law increases taxes of owners of valuable farm property situated in towns containing villages in which a number of school children reside. They are assessed pro rata on their farm property at the same rate as taxpayers in the village. The benefit to the village taxpayer is apparent from the fact that the rate in the town of Caledonia this year is $6.50 a thousand, while the 1916–1917 rate was $10 a thousand.

Owners of property at summer resorts in which there are few children are obliged to pay more under the new law. The school tax on some summer homes in Monroe county has been increased nearly 500 per cent. Senator Wadsworth brings the action on behalf of himself and other taxpayers in the Genesee valley. Many farmers oppose the law.

Should the 1918 Legislature repeal the law the question of the constitutionality of the 1917 assessment will be determined by the courts. Papers

in the action have just been filed and the briefs probably will be submitted in three or four weeks.— *Rochester Democrat, January 23, 1918*

Township School Law

The State Board of Regents has aroused the State of New York over the passage of its township school law last year. The Chautauqua county board of supervisors unanimously adopted a resolution submitted by Supervisor Ray G. Crandall of Poland protesting against the law and calling upon the Legislature for its repeal at the present session. Similar action was taken in other counties of the State. Now the press dispatches tell us that Senator James W. Wadsworth has begun suit in supreme court here to contest the constitutionality of the amendment to the State education law taking effect last August, which made whole townships instead of school districts units for the assessment of school taxes. The suit is brought against the board of education and tax collector of the town of Caledonia in Livingston county and seeks to annul the levy of school taxes for this year on 1900 acres of land owned by Senator Wadsworth in the third school district in the town on the ground that the levy includes taxes for the benefit of other districts in the town, especially the village of Caledonia which maintains a school plant costing much more to maintain than that which has existed in the third school district and from which children of the third district derive no advantages. The tax rate for the third district has been $1.50 per $1000 for the last three years; this year under the new law it is $6.50 per $1000. Senator Wadsworth's school tax is raised from $168.30 to $729.30.— *Jamestown Journal, January 23, 1918*

Favor Town School Law

"We, the members of the Parent-Teachers' Association of Holland Patent High School and residents of School Unit, No. 2, of Holland Patent, town of Trenton, Oneida County, N. Y., in meeting assembled, do hereby express our approval of the principle of the township system of schools. We believe that it is a step forward in rural education and that time and experience will vindicate the principles involved. We are opposed to its repeal.

"Therefore, Be it resolved, that a copy of this resolution be sent to the assemblyman representing the Third Assembly District of Oneida County, and to the senator representing Oneida County, as an expression of our views of the township school law."

Holland Patent, Jan. 23— Unanimous approval of the township school law was evidenced tonight at a largely attended meeting in the Holland Patent High School, held under the auspices of the Parent-Teachers' Association of the school. Residents of the village and districts in unit No. 2 were out in force and after listening to an able address by Ray P. Snyder, superintendent of District No. 1.

Mr Snyder said that this township law was the first step taken in rural education since 1795, and he pointed out that almost any step taken showed an increase of interest, hence he proceeded to speak in favor of the law. He said that opposition was found to almost every advance and he cited

a law that was passed in 1866 by which free schools were established. At that time there was opposition. He showed how the things we now approve have always had opposition when they were first broached, just as there was opposition when the city schools were first taken out of the control of wards.

Mr Snyder touched upon the various things that had been said as being against the working of the law. He said it had nothing to do with consolidation of schools; that there is no new expense except the salaries of a clerk and treasurer. He pointed out that the expense that has come is due to increased cost of everything, which is from 20 to 30 per cent over last year and would have come whether this law was passed or not. He said the budget had been made on a basis of 33 1-3 per cent, average for the entire State.

Mr Snyder said that the great howl was higher taxes, but he said it is not of necessity due to the township law. It had nothing to do with the expense of physical training or of medical inspection of nurses' service. He read statements from superintendents of other states, all of which endorsed the law. Among them were: Vermont, Pennsylvania, Massachusetts, Maine, Rhode Island, Michigan and West Virginia. In none of these has the law been repealed and in fact, he said, no state has ever repealed the law after having it passed.

The talk was enlightening and the unanimous action of the meeting was proof positive that this section is in favor of the township school law, no matter what others may think of it.— *Utica Press, January 24, 1918*

Oswego Grange Opposes Repeal of Machold Law

Oswego, Jan. 15.— Resolutions to be presented at the annual meeting of the New York State Grange at Syracuse next month were adopted by the Oswego County Pomona Grange at a special meeting at the State Armory this afternoon.

The organization by a divided vote went on record as opposed to the repeal of the Machold township school law, which went into effect last year, but it approved certain amendments.

Those who did not approve the report of the legislative committee of the grange were in favor of having the law repealed. Some were also in favor of more extensive amendments than were contained in the resolution as presented for adoption. However, the report of committee was approved.

The amendments to the law as recommended would provide for the election of a district school trustee, the same as under the old law, and would make him the custodian of school property in the district.

The grange is also in favor of an amendment to the law which would provide for the election of town board of education by the district trustees of a town, and any amendment which would re-establish and strengthen the community spirit providing that such amendment does not injure the efficiency of the schools.

In connection with the school proposition the grange also went on record as favoring physical training in the schools, but urged that the instruction be given by the teachers instead of employing special physical instructors for the work.

Repeal Machold Law

To the Editor of The Post-Standard:

The farmers and grangers of Oswego county want the Machold school law repealed. I could go on and state the reasons, but the matter has been pretty well threshed over in your columns. It makes us hot under the collar for some to say that the principal reason why we oppose the law is increase of taxes. We are incensed not because we have to pay more taxes but because those increased taxes bring no benefits.

Why cannot this Machold law be repealed and if we must have a new country school law, let the representatives of the different farmers organizations confer with the educational department officials and our representatives at Albany and draft a bill that when passed, will be acceptable to the people who are actually affected?

L. J. FARMER
Member Richland Board of Education

Pulaski, January 17

—*Oxford Review Times, January 25, 1918*

To Fight School Law

Albion, Jan. 24.— The Orleans County Patrons league was organized here yesterday by nearly 100 residents of the rural communities who are opposed to the new town rural school law. Justice of the Peace Charles H. Porter of Albion presided. W. Reed Curtis, a Carlton farmer and former nominee for assemblyman, was secretary.

In each of the school districts an organization will be formed. On February 2d, the voters of each district will elect delegates to attend a county convention at the courthouse here on February 9th.

About 200 delegates will be present at that time to discuss the matter of securing legislative action to repeal the present township school law and recommend to Assemblyman Dr Frank H. Lattin and Senator George F. Thompson changes that would prove more satisfactory to those who have children to educate and those who foot the bills.— *Buffalo Express, January 25, 1918*

Grange Favors Trial of the Township Law

Gouverneur, Jan. 30.— Gouverneur Grange has indorsed the action of the St Lawrence County Pomona Grange in not asking for a repeal of the Machold school law at this time, deeming it best to give the statute a year's tryout.

The measure was thoroly discussed and explained, and three amendments were offered: That the township lines be the boundaries of the unit of taxation, that union free school districts with a population of 500 or over be districts by themselves and that no appraisal be put on school property.

The question of military training in schools was also discussed but not approved, as it was advocated that such training should be given elsewhere in order to reach all young men. The ages of nineteen and twenty were agreed upon as the proper time to receive military training.

Physical training in rural schools was approved. It was advocated that the regular teachers be prepared to give such training rather than to compel the employment of special instructors.

Six applications for membership were voted upon and accepted and two were referred to a committee.— *Ogdensburg News, January 31, 1918*

The Township School Law

Editors of the Star,

DEAR SIRS: I read Mr Faulkner's letter in last week's issue of the Star with much interest. I want to call to mind two or three points that Mr Faulkner and his sympathizers in the general discussion of the school law appear not to comprehend.

The Township School Law means — First, taxing all the township alike for the maintenance of the schools of the township; second, the election by the voters of the town, five men of their choice to manage the business of the schools.

These men hire teachers, keep school property in repair and look after all the details of the business management. They make a budget of probable expenses and determine the amount for which the town is to be taxed for the running of the schools.

This is, manifestly, not taxation without representation, for the men who pay taxes elect the board.

One good point is that all property in the township is taxed alike for running the schools of the town, the same as for keeping roads, paying the bills of the poor master, and supplying public money for all public work. This means that all are taxed alike, as they were not before.

Every farmer in New York State has been dodging for the past forty years, trying to get out of being school trustee. Now the work formerly performed by the trustee is done by the school board for the town, with the clerical part put on the shoulders of a clerk paid in most cases from $100 to $150 per year.

Railroads are now contributing about twice as much toward the support of schools. Under the old system they got off with a low tax rate, because the tax was universally low in districts containing railroad property. Now the rate is the same for the whole town.

I live in a so-called hill district in Otsego County, with no railroads or other big corporations. My taxes have been increased a little, but I am surprised that it should not be more with the increase in the cost of fuel, teachers' wages, the added expense of physical training, and general war price for everything.

Friends of the old district systems want to remember that our teachers are all now teaching under contracts made with the old trustees, under the old district system, many of whom thought it was a good chance to "sting" the town because they hired the teachers and the town would have to pay.

Our school board had to start this year without any surplus left over from the year before, so it was necessary to raise enough money to run the business and will probably have $800 or $900 left over to apply on next year.

I think some lose sight of the fact that physical instruction, medical

examination, the installation of sanitary toilets and the increase of the size of the school yard are State laws passed before the township law was passed and have absolutely nothing to do with the township law. These things together with the general rise in all costs, particularly teachers' wages are responsible for most of the increase in taxes over last year.

A lot of people are calling for a repeal of the Township Law without knowing what the bill is. Has Mr Faulkner read it? Each farmer should read the bill and figure out what it is that makes an increase in taxes before he condemns the township bill.

Yours truly

FRANK E. SMITH

—*West Winfield Star, February 1, 1918*

The Plea of "A Rural Mother"

It will be a hard blow to those of the rural districts if the proposed plan for centralizing rural schools goes into effect. The passing of the "district school" means a great deal to the farmer and his family. His children deserve, without question, as good an education as can be given them, but carting them off in the early morning to a place appointed by outsiders, and at the close of day bringing them back, little and big alike, looks very much like taking away a parent's rights.

Every year something is taken away from the rural districts' authority—until there is precious little left, yet they must settle the bills just the same.

Now every one knows that all children are not alike in temperament, etc., but no matter, bundle them all in, as a farmer ships his calves to a distant pasture, and even he distinguishes between the weak and the strong.

While the cities are striving to awaken new interest in its schools, with its social centers the one bulwark of the farming community is to be ruthlessly taken from them. Individuality will be lost, the pride taken in "our" school and "our" teacher gone and in a few years the country schools will be run by one or two man power.

It is paternalism with a vengeance.

Haven't the parents who bear the children anything to say? Must they yield those children up to be educated as some man or men with certain ideas in their heads, deem best?

If the mothers of the State were permitted to vote on this question it would very soon be decided that the district school should stay.

Consolidation is a hobby with some. I suppose we will have community farms next, where each will be allowed a patch of ground and the necessary tools with which to work it.

The only boy on the honor roll in the graduating class of the Elmira academy in 1915 was a country boy, one who had attended a country school.

Yet the country school must go. No good.

One boy said last year: "When we get to high school we are just one of the units to make the whole, we don't count as individuals as we did in our school."

And that is why, as a rule, you will find the country child better grounded in elementary subjects than the city pupil. The teacher, if she is good for anything, knows each child's deficiencies as well as his disposition and can treat him accordingly. She can know the condition of each child.

Those wise men at Albany have some ideas which seem most queer to us simple farm folks.

That of teaching boys how to raise potatoes, for instance. It is asking a good deal of a girl to add the profession of agriculture to her education, and if she does not, how is she going to teach it?

The average country boy knows a heap more from practical experience than his teacher can tell him. Of course she can help about some things, just as discussion on any subject helps.

Practical knowledge is what counts whether it be on a farm or in a counting-room.

Whatever you do, oh State educators, leave us our little district schools.

A Rural Mother

Improving the Rural Schools

Editor Telegram —

"The Plea of a Rural Mother" for protection to our district schools is one of the best articles that I have read on the subject. It is full of facts that cannot be disputed by the would be dictators of our schools. Everyone should read that article, and I hope that you will publish many more for the district school is a subject that is dear to our hearts. Our authority over our schools has been growing less each year, and now it is planned to take the schools from us and centralize them so that they will be more convenient for the officials to visit. The present law intends that superintendents shall visit the schools all of the time except when actually engaged in office work. For a time we received much attention and the schools improved. But when the "wise ones" encouraged them to attend all kinds of conventions and other "doings" expenses paid, and many found it easier traveling away from the backwoods school.

Many small groups of superintendents have organized and hold little "conventions" and social gatherings of their own. They have frequent and agreeable meetings but I believe that the time should be spent in Visiting the Schools as the Law says it shall be.

Too much time is spent in advising the legislature when it could be more profitably employed in assisting some struggling teacher in her task of converting the raw material into the finished product. It is a very noticeable fact that "conventions" are never held during the three months of no school.

Much has been published to show that over fifty per cent of our country schools should be closed for lack of patronage. Statistics show that less than four per cent of our rural school children are attending schools where the attendance is less than ten.

The concentration scheme would make less work for some officials, but the rights of the parents and the convenience and safety of the little ones ought to be of more importance. The Empire State should never abandon the little red schoolhouse.

Respectfully yours

Big Flats, N. Y. W. H. Turner

"The Little Red Schoolhouse"

To the Editor of the Herald:

Under the caption, "Another Dangerous Bill," there appeared in The Herald of March 30 an editorial article opposing the bill now before the Legislature which proposes the township system for New York State rural schools. The comment is based on the opinion that the present system of district control is the nearest approach to nonpartisanship that can be found in any educational organization; that it is free from political intrigue and is the purest and most lovely form of democracy in existence.

If the writer of the article ever had any personal experience with the "little red schoolhouse," it must have been long forgotten, and in its place have come a few sentimental memories which have entirely smothered the grim, hard realities. This is nature's way of making early hardships seem pleasant in later years. Whittier's description of a schoolhouse in his beautiful poem, "In School Days," causes almost everyone to wish that he might have spent his childhood attending a rural school, but he touches only the sentimental side of it, as does the above mentioned article.

A clear, practical and unsentimental description of the schoolhouse mentioned in this poem would tell us of a building which, to say the least, could not bring out the best in the boys and girls who studied in it or put crude "charcoal frescoes on its walls." That there was a "ragged beggar" being sunned is nice to think about from a poetic viewpoint but it is not a pleasant thought to live with six hours a day. Let us not decry sentiment, but we can not mix it with law-making at Albany. Business is business. Facts are facts. Here are some facts:

Some of the most narrow, crooked, underhanded workings of partisan chicanery are carried on annually in rural school districts — worse than are perpetrated in any division of state government. Who pays the cost of such conditions? The ultimate consumer. The ultimate consumers are the defenseless pupils.

For example, in a district numbering one hundred families, only thirty of these families send children to school. Through lack of interest, one way or another, there are about twenty voters present at the annual meeting. They happen to be representatives of families where there are children of school age.

These voters desire a good school. They elect an intelligent trustee who has a vital interest in other things affecting the school besides holding taxes at a minimum. He hires a good teacher and pays her a modern living wage. He improves sanitary conditions, spends about $500 in improvements and repairs which should have been made years before. He visits the school and encourages the best in the teacher and her pupils. He spends a few dollars on shrubbery and playground apparatus. He was a brave man.

He had a splendid school in every way, but the tax rate went up one-eighth of 1 per cent, and the wrath of the "little old red schoolhouse" graduates of the class of 1850 or thereabouts descended upon him like a bomb from an aeroplane, and at the next annual meeting there was a revived interest in school affairs.

The good old patriarchs and patriarchesses whose sons and daughters have long since ceased to be school children, and those who have never been blessed with any, assemble at their alma mater and declare vehemently that taxes are too high. "Why, my tax is a dollar more than it was last year!" They elect, with no difficulty, one of their own number, a man who visits the school building once a year, that visit always being when he comes to the annual meeting to vote for a cheap trustee, a cheap teacher and a cheap school, so that his pocketbook may be protected.

Who suffers because of this system? The children. Thousands of boys and girls in this state are suffering to-day because of the inability of the present system to give them that which educators in this state know to be their legitimate heritage. Thousands of men and women are to-day holding inferior positions because the strong arm of the state has not thrust aside these narrow-minded, ignorant, thick-headed, childless taxpayers and given to its children its protection against the ignorance and tyranny of petty neighborhood quarrels and prejudices.

The state does not let its farmers starve their stock. Why should it permit them to starve the minds of the children in their district, and in some instances, through improper conditions, corrupt their morals?

You say that a rural school district wants, first and last, a good teacher and a well conducted school. The present system under such conditions can not give this to the majority of schools. At least it has failed to do so thus far, and who can say the present system has not had a good long trial? Only one illustration of political immorality has been cited. There are many other brands of the same kind of politics in vogue in rural school districts, but space forbids their discussion.

Monroe County rural schools can not be taken as a standard from which to judge other rural schools of the state, because rural school districts adjoining large cities are always of a higher type than those where the population is sparse and scattered. Monroe County should be proud of its rural schools, but listen, and from other less thickly populated sections you may hear a Macedonian cry.

What the township system may do, we do not presume to know, but we do know that conditions in our rural schools at present are far from being perfect, and that the "little red schoolhouse in the valley" will eventually go the way of all other institutions that have outlived their time and usefulness, and in its place will come an institution, larger, better and stronger equipped to carry on the work of education.

READER

West Webster, N. Y., March 31

Concerning the Township School Law

(Written for The Recorder)

1 Q. What is the township school law?

A. The township school law places the administration of the schools of a township in the hands of a single board of education consisting of five members. This law does away with administration by districts, the old system in which, say, twelve or fifteen independent groups of trustees conducted school matters.

The township school law provides that the whole township assume the expense and the duty of educating all of the children in the township. This means an equalized tax rate for all districts in a town.

2 Q. Is the township an unreasonable unit for administering school affairs?

A. No. Unless we believe that the township is an unreasonable unit for administering other affairs also. We are as responsible for all of the children of the town as we are for all of the highways of the town or for all of the poor of the town. To claim that each district should have its own separate and independent trustees is the equivalent of claiming that each district should have its own supervisor, its own overseer of the poor, its own superintendent of highways, its own clerk, its own justices of the peace, its own assessors. If having a town superintendent of highways, for instance, is efficient, having a town board of education is likewise efficient.

3 Q. Is the township unit for school purposes anything new or radical?

A. No. Every state east of the Mississippi, for instance, with one exception has as its school unit either the township or the county. Massachusetts, for example, has administered its schools under the township system for more than fifty years. Two years ago Ohio, after forty years of the township system discarded it as being too limited and adopted the county system.

4 Q Does the township school system bring about enforced consolidations?

A. No. Under the district system, the district superintendent of schools had the power to consolidate schools, if he chose to exercise it. Under the township system, this power is no longer enjoyed. The power now rests entirely with the people of the districts. In paragraph 330, the very first paragraph of the new law, we find this: "No order consolidating two or more school districts shall be effective until such order is approved by a majority vote of the town board of education of the town or towns in which such districts are located, and thereafter approved by a majority vote of the qualified electors of each district present and voting at a meeting of the districts consolidated by said order." This portion provides all possible defense against consolidations not desired by the people themselves.

5 Q. What can be accomplished under the township system which could not be accomplished under the district system?

A. I All the schools in a township can be brought up to at least a minimum standard of buildings and equipment for the purpose of health, sanitation, comfort and convenience. This was impossible under the district system, in which some prosperous districts neglected to do anything for the improvement of their schools and other districts, with low assessed valuations, could illy afford to do anything. Under the district system there were to be found in each town a few schools properly kept up and more schools improperly kept up. Under the education law, the children in one section of a township have rights equal to those enjoyed and possessed by the children in other sections of the township. The township system, since it looks after all the children of the town, is faced with the obligation of seeing that all of the children have their rights. Among these rights stands foremost the right to healthful and sanitary school surroundings — oiled hardwood floors, seats which fit the pupils, fresh air, sufficient warmth, an abundance of light

from the proper directions, blackboards which the children can use without teetering on top of a bench and which are not full of shiny reflections, sanitary toilets. These rights it will be possible for the township system to provide for all of the children. That the district system failed in this respect can be readily shown by a cursory examination of our rural schools.

II All the schools in a township can be brought up to some definite standard of school work and scholarship. Uniform text-books for a township will be the first step. Under the district system, each district, being an independent unit, used any and every kind of text-book it fancied. A uniform length of school term is another step, already taken in several townships in this section. Under the district system, some schools ran forty weeks, others, thirty-six or thirty-eight. Why, in a public school system, should some children in a township be entitled to four more weeks of instruction each year than other children in the same township? Supplying all of the schools in a township with a certain amount of material for the proper teaching of writing and drawing and other required subjects would be a third step toward some definite standard. Under the district system some schools were provided with this material, others were not, and the same quality of work could not be required of each of these two types of schools. The township system can raise the quality of teaching throughout a town and teachers can be chosen and retained for their actual worth and accomplishment. Under the district system, some teachers were chosen and retained in this fashion while others were chosen and retained because they were the first who happened along or because they "made a hit" with the trustee or because the trustee had no time to bother with a group of applicants. Uniform text-books, a uniform length of school term, uniform supplies, and a certain teaching standard are all within the possibilities of the township system and beyond the possibilities, as long experience has proven, of the district system.

6 Q. Is school administration under the township system upon a more efficient basis than under the district system?

A. Yes. Wherever authority is centralized, increased efficiency results. We see this demonstrated in city school systems; we see it demonstrated in the nation's war preparations. The more heads there are to any undertaking, the less, as a rule, is accomplished. That is why a single unit of five members, a town board of education, can do far more for a town than twelve or fifteen separate and independent units such as the trustee groups were. When a board of education does something, whether buying library books or establishing a uniform term, or putting in sanitary toilets, it does this for an entire group of schools, not for a lone school here or a lone school yonder.

7 Q. Is a board of education, under the township system, an undemocratic institution?

A. No. Unless the town board, which consists of the supervisor and the justices of the peace, is also undemocratic. Unless the board of supervisors is also undemocratic. Unless our state legislature is undemocratic. Unless congress is undemocratic. Unless city boards of education are undemocratic. If all of these are Prussianized institutions, then, too, is our town board of education a step toward Prussianism. But we vote for our town

officers, our county officers, our state officers, our national officers, and we also vote for members of the boards of education. Every man or woman qualified to vote for a district trustee is qualified to vote for members of the board of education. The first boards of education were chosen by the district trustees, who, in turn, had been elected by the people of the districts. Beginning next May, the school voters of the township will directly elect members to their board of education. This is as near democratic and representative government as we can get.

8 Q. Is an equalized school tax rate in a Township without a High school unfair?

A. No. Unless we disclaim responsibility for the welfare and education of boys and girls in districts less fortunate and more in need than our own. If it is unfair that we should contribute to the support of schools other than our own, it is unfair that the people in the cities of the state should be required through their taxes to contribute eighty per cent of the public money which the country districts receive. Why should the people in the cities be obliged to contribute $100 or more to each rural district each year while those who receive the $100 or more cry out against contributing anything toward the support of schools other than their own? What is sauce for the goose, is sauce for the gander. If we maintain that poor districts should take care of themselves and that they are deserving of no consideration, we should rightfully protest against the State's giving the largest public money quotas to the poorest districts. That would also be unfair, if nobody is duty bound to assume responsibility for the less fortunate. An equalized tax rate means that every part of a township assumes its just share of responsibility for the boys and girls of the community. If it is unfair that the large school taxes paid by railways and other corporations should be expended for the benefit of all of the children in a township and not merely for the benefit of the children in the lucky districts where the railroad happens to pass, it is just as unfair that the other large taxes paid by the railways and corporations should be expended for the benefit of entire towns and counties and not solely for the benefit of the lucky districts. The people in the districts where railways happen to pass haven't done anything more to earn the advantage which comes from big railway taxes than people in neighboring districts where railways don't happen to pass.

9 Q. Is an equalized school tax rate in a township maintaining a High school unfair?

A. No. For years, under the district system, villages have at heavy expense maintained High school courses. The smaller the High school, the smaller the village, the greater, proportionately, the cost of maintenance has been. To these High schools in the villages, boys and girls from country districts have come and have been instructed and have been required to contribute nothing in a financial way toward the cost of their education. The people in the villages have borne the great brunt of expense. A majority of country boys and girls who have High school educations can thank some neighboring village for their opportunity. There is no great unfairness in a system where rural districts begin to pay something toward the cost of institutions whose advantages they have enjoyed so long free of charge.

10 Q. Is it generally true that small districts have to contribute, under the township system, to the support of larger and more expensive schools?

A. No. Some exceptions would be found perhaps, in the cases of the townships maintaining High schools, but these High schools are open to the boys and girls even of the small districts. Very generally the larger and more expensive schools are in districts with correspondingly large assessed valuations. The rich districts are more likely to be contributing to the support of small districts than small districts to larger and more expensive ones.

11 Q. To what extent does our attitude toward the township system depend upon our feeling of responsibility toward our community?

A. Almost entirely. And our community, as we look upon it in these days, is much farther reaching than any school districts. Almost daily it grows in breadth and we accept our responsibility toward it unquestioningly in every respect except in respect to education. We do not spend our money for good roads merely in our school districts; our money also helps build other roads, too, roads which we may seldom or never use but which other men will use and enjoy. Here we have the larger community. We do not limit our sympathies to the poor and unfortunate in our school district alone; we establish and pay for county homes, homes for the feebleminded, children's homes, old people's homes, and send millions of dollars to help the hungry and homeless in France and Belgium. Here, too, we have the larger community. We are not concerned with the sick only in our own district; our broader concern is shown by our paying for general hospitals, hospitals for the insane and tuberculosis sanatoria. Here again we have the larger community. And just as surely our responsibility includes the boys and girls of a community bigger than our school district. The boys and girls of a township, say, are our care. Once we acknowledge this responsibility, we believe in the township system of schools, the sole purpose of which is to bestow greater opportunities, greater advantages, greater care upon the township boys and girls, all of them, all of the children of the expanding community.

12 Q. Has the township school system caused an increase in school taxes in all districts?

A. No. Many districts are paying practically the same amount of school tax this year as last. Some districts are paying less this year than last. These facts can be proven in every section of the state. The clerks of the boards of education have the exact figures, if these should be desired.

13 Q. What feature of the township school law has been the principal cause for increased school taxes?

A. That providing for an equalized school tax rate. The expense of maintaining all of the schools of a township has become a charge against the entire township. This has resulted in considerably increased school taxes for many rich districts with small and cheaply maintained schools. It has resulted also in some rather heavily increased school taxes for those districts whose school taxes were paid for the most part by the railroads and corporations they happen to possess. Their happening to possess them gives them no more exclusive right to the large taxes paid for school purposes than to the large taxes paid for town and county purposes. The railroad, for instance, has no children attending school and is, in its impersonal way, just as much interested in the children of the back districts as in the children of

the railroad districts. The equalized tax rate has also increased the taxes deservedly for those prosperous districts which have, with false economy, neglected to keep their schools up in shape.

14 Q. Were the improvements made by the boards of education done under compulsion from the township school law?

A. No. The boards of education are charged with the same duties in the matter of maintenance and improvement of school property as were the district trustees. When a board of education has made repairs or improvements, it has done so because it has seen and attended to some of the most glaring and immediate needs. It was as much the duty of the district trustees to attend to these needs as it is now the duty of the boards. The only difference is that some groups face their duties more conscientiously than others. The greatest improvement made and one which added the greatest item to the school budget was the installation of the approved sanitary toilets. These toilets were put in not only because they are decent and moral and sanitary but also because they were required by a regulation of the state board of regents — a regulation put in force several months before the township school law was even discussed in the legislature. Neither the toilets nor the other improvements and repairs, few in number, are due to any provisions in the township school law. In fact, this regulation and these duties would confront the district trustees today if they were still administering the schools.

15 Q. Why have some boards of education had to do so much more than others in the matter of repairs and improvements?

A. Because some boards of education inherited whole groups of schools which hadn't even been fairly kept up for a period of years. An accumulation of long-deferred needs were handed over to these boards. The boards are not to be blamed for what their predecessors failed to do. A more progressive school spirit has prevailed in some sections than in others, with the result that there was no special accumulation of needs facing the boards when the township law took effect. In the first supervisory district of this county, for example, fifteen schools were equipped with approved sanitary toilets before the new boards of education took office. Had this supervisory district had fifteen toilets installed under the district system, it would have been as though the boards of Glen and Mohawk had found every rural school already fitted out when they assumed office, it would have been as though the board of the town of Amsterdam had found all of its schools fitted out and the board of the town of Florida had found about half of its schools fitted out, it would have been as though the principal item in this year's budget had been cut down by half or each of the towns mentioned. This supervisory district had one approved toilet and that but half paid for when the new boards took up their duties. That is but one striking instance. Had there been a properly awakened school spirit throughout this end of the county, the new boards would have had very much less on their hands this year. What have we here to show for our progressiveness in comparison with, say, the second supervisory district of Fulton county, which borders ours on the north, where seventeen new school houses have been built in as many years, or with the sole supervisory district of Schenectady county, where twenty-five new school houses have been built in less than that number of years? So

little that our boards are to be pitied rather than condemned for what they have found themselves obliged to do this year.

16 Q. Are the boards of education paid a salary?

A. No. No more than the trustees were compensated under the district system. They give their services to the community, which is more than is asked of the town boards of health, or of the town board itself.

17 Q. What officers connected with the board of education are paid?

A. The clerk, the treasurer, the attendance officer and the medical inspector. The two latter, however, were paid for their services under the district system and do not, consequently, enter into the present consideration. The compensation of the clerk and treasurer is not fixed by the township school law. If the boards of education could secure clerks for a dollar a year, they would have a legal right to. The clerks in this section, at least, are not overpaid, consideraing the new and more business like accounting system and various other numerous duties which a centralization of management brings about. The volume of protest formerly arising from the trustees because of the clerical and accounting work would indicate that a paid clerk for school matters might be considered a welcome relieving force. The treasurers are paid a nominal sum for the financial responsibility they are obliged to assume. Had the trustees been compensated for their clerical work and for other work now done by the clerks of the boards of education, the small salaries of these clerks would be a decrease in the school expenses of the towns rather than the very small increase that it is.

18 Q. Are the teachers being paid more per week under the township system?

A. No. Only five teachers out of the seventy in this supervisory district have been hired by the new boards. Small increases over last year's were paid to four of these, which was due to the fact that teachers grew increasingly difficult to obtain as the summer wore on and war-time demands became more insistent. The trustees elected last May had the right to hire teachers and to agree upon the salary. If the other sixty-six teachers are receiving more per week this year than last, it is only because the trustees themselves were willing to grant the increase. Some teachers are teaching two weeks more, others four weeks more this year than last. In this roundabout fashion they receive more money but have to render correspondingly longer service.

19 Q. Can the public learn how school moneys are being expended?

A. Yes. All of the records of the clerk and the treasurer of the board of education are open to inspection at any time. There is no more secrecy about these records than about those of the supervisor or the town clerk or the overseer of the poor or the superintendent of highways or any other public officer.

20 Q. Have the boards of education an undue amount of financial power?

A. No. With ten or a dozen times as many school houses to take care of, the power to expend money for the proper upkeep of these schools had to be increased several-fold. Even though some boards of education can, if there is need, spend as much as five thousand dollars in a year for repairs and improvements, they will not exercise this power in any high-handed fashion. When taxes go up, their taxes as property-holders go up as fast as anybody's, and as high, since a majority of the board members have good

big valuations subject to taxation. This being the case, we can rest confident that they will not soon be willing to enter upon a regimé of extravagance. In other matters, such as teachers' wages, fuel, and so on, the trustees under the district system had as much power as the boards of education now have.

21 Q. Will the boards of education, as some fear, proceed to equip rural schools with grand pianos, marble-tiled bath-rooms, mahogany furniture, oil paintings, stained-glass windows, and electric lights?

A. Yes. If people who say such things succeed in their tireless efforts to drive sensible men mad. Otherwise, no.

22 Q. Can the boards of education do their manifest duty by the public school boys and girls without spending somewhat more money than formerly?

A. No. The condition in which a great many schools were taken over by the boards shows that approximately nothing could be done for the building up of the schools without spending more money than before.

23 Q. Can rural schools be brought up to any standard of respectability at all without the expenditure of money?

A. No. Unless in that happy but distant land where we get something for nothing.

24 Q. Do modern schools cost more than antiquated ones?

A. Yes. Up-to-date farms cost more than rundown ones. Automobiles cost more than democrat wagons.

25 Q. Which is better for our boys and girls, a pleasant, healthful well-equipped school presided over by a good teacher or the other kind of school with the other kind of teacher?

A. Why, the good school, of course!

26 Q. How can we have this good school?

A. Only by being willing to spend money wisely.

27 Q. Why are our boys and girls worthy of having this money spent for their welfare?

A. Because they are American boys and girls, soon to be the men and women of America. Every advantage that we can give them now of health, understanding and knowledge will mean an American community that much richer and more generous in real manhood and real womanhood only a little later on.

28 Q. Should the district system of schools be considered sacred and unchangeable because it was established one hundred and twenty-two years ago?

A. No. There is no more sacredness or perfection in the district system of schools than there is in the eighteenth century system of farming or the eighteenth century system of transportation or the eighteenth century system of communication or in the eighteenth century system of living. If profound changes in these various systems brought increased comfort and convenience to humanity, a change in the school system is not likely to prove the undoing of our civilization. If we are going to cling to an eighteenth century school system simply because it is one hundred and twenty-two years old, we must likewise cling religiously to all of the rest of the equally old and cumbrous systems; we must piously insist upon travel by horseback and

canoe and flee as from the devil from railroads, steamboats, macadam roads, automobiles, trolley cars and aeroplanes; on our farms we must devoutly use the ox-team, the scythe, the cradle, the flail, and spurn in righteous horror the tractor, the grain drill, the mowing machine, the binder, the threshing machine and the gas engine; we must worshipfully content ourselves with mail once a month or so, with even rarer newspapers, with no telephones and pray to be delivered from the R. F. D., the daily newspaper, the weekly and monthly magazines, telephones and telegraphs. We must faithfully do all of these things; then, and only then, can we properly say that improvements are sinful and that the district system, too, is sacred and unchangeable.

29 Q. Has the district school system been able to meet the demands made upon it by modern conditions of living and thinking?

A. No. The condition of the majority of rural schools today is the living proof. We need but to contrast them with city schools and village schools and all schools which endeavor to meet the needs of the times and to furnish the best which experience and study recommend, in order to see how wide the gulf is that is fixed between them. The contrast in outward appearance is typical of the contrast in equipment, sanitation, comfort, convenience and studies really preparing for life. City schools try to keep abreast of modern conditions and demands. Some rural schools have tried; many have not done even that much, each doing, under the district system, much as it pleased, with exceedingly uneven results, in the matter of recognizing or ignoring the demands of the advancing times. The township system with its centralization of authority and its broader field is in a much more effective position to cause the rural school to keep abreast, at least, of modern rural life and its silent though insistent requirements.

30 Q. Is there any need to "fear" that our rural schools under the township system, will presently be as healthful, comfortable, convenient and well-equipped as city schools?

A. No. The cost of bringing our rural schools up to this point would be prohibitive, and members of the boards of education also have to pay school taxes and are no more anxious than anyone else to make school costs exorbitant. While, perhaps, the rural schools can not reach the highest standards even under the township system, there is no excuse in the world for their failing to reach a good standard. This standard is the goal of every conscientious board of education. It is but the recognition of the undeniable rights of country boys and girls, rights not even considered under the district system in altogether too many shameful instances, as the condition of the rural schools today makes manifest.

31 Q. Was the township system of schools established for the benefit of taxpayers or for the benefit of the children of the state?

A. The township system was established for the benefit of the children, to give them better facilities, advantages and opportunities. From the viewpoint of many taxpayers, the most beneficial legislation for them would be legislation closing the schools entirely, or legislation causing the parents of children in school to bear the whole expense. Taxpayers who expect such benefits have failed to learn the greatest lesson of a more closely united world, the lesson of responsibility to the whole community.

32 Q. Is there any sense in the accusation that the township system is to blame for the poorness of rural schools today?

A. No. Some of the bitterest opponents of the new system maintain, with great simplicity of mind, that rural schools are in very poor shape. The district system alone must answer this accusation. The district system had one hundred and twenty-two years in which to make good. With their own mouths, the advocates of the district system declare that it failed to make good when they try to blame the rural schools' poor condition on the township system. Surely the township system can not be expected to accomplish in six months what the district system could not accomplish in one hundred and twenty-two years. Rural schools certainly did not become so poor and so bad in a night, the night of July 31, 1917, the night before the township law took effect. If the opposition claims that the new system should have remedied all defects by this time, in some six months, it is acknowledging that the new system is a marvel, as, indeed, it would be, doing in that short time what the old system could not do in more than a century. But the township system itself does not make any such wild claims in its own behalf. It needs much more than six months to remedy years of backsliding

33 Q. Is there any sense in the accusation that the township system is to blame for the present poor quality of teaching in the rural schools?

A. No. Ninety-three per cent of the teachers employed in the second supervisory district of this county were hired by the district trustees. If their teaching is so poor, the trustees had no business hiring them and the district system is to blame. As a matter of fact, though, this accusation against the teaching force is both false and unjust. The great body of the rural teachers work hard and earnestly, at smaller wages than city teachers get, enduring far greater handicaps and discomforts than any city teacher has to endure. Records in abundance are on file giving the figures which show that rural teachers, for the most part, are hard and successful workers.

34 Q. What has the township system to say to those who claim that schools good enough for them thirty and forty years ago are good enough for the boys and girls of today?

A. Merely this — that it is only conceit which makes people declare that their own education was the last word in completeness those thirty and forty years ago, and only selfishness which makes them begrudge better schools and better advantages to the boys and girls of today. Conditions have changed greatly in thirty or forty years; life has grown much more complex; more and more is demanded of people, competition has grown much keener. If country boys and girls are to hold their own in the complexity and competition of modern life, they need better schools, for one thing, than those of thirty and forty years ago. In the competition of living, "good enough" fails to get people anywhere.

35 Q. How does a typical rural school, the kind generally inherited by the township system, compare with its surroundings in the matter of taking advantage of modern science and modern thought?

A. The surroundings usually are years and years ahead of the schoolhouse. Here is a school with a macadam road running past it. Is the schoolhouse as good an example of an up-to-date schoolhouse as the macadam road is of an up-to-date road? No, nine times out of ten. Automobiles hurry up and down the road. Is there anything in the schoolhouse as efficient and comfortable an example of its type as the passing motors are of their types? No, nine times out of ten. We have only to look at a few

things, such as heating, lighting, ventilation, or seating, to understand the truth in that answer. Has the school as modern educational equipment for its purposes as the adjoining farm has modern agricultural equipment for its purposes? No. The school probably has as much as a catalog of modern school equipment and supplies, but the farm next door actually has its cream separator, milking machine, ensilage cutter, potato planter, mowing machine, reaper, binder, gas engine, some or all of them. Does the schoolhouse look as good and well kept up as some of the barns visible from its windows? No. Compare the two in almost any district and judge for yourself. Are the children in the schoolhouse as well looked after and as comfortable, judged by human standards, as the farm animals are, judged by good animal husbandry standards, in many of the barns to be seen from the schoolroom windows? No. Not in our typical rural school, with its roasting and freezing sections, its foul air, its water pail, its eye-straining shadows and cross lights, its ill-fitting seats where children sit in uncomfortable and unhealthful positions.

36 Q. Is the township system a harmful system because under it conditions will be favorable for the employment of school nurses and physical training teachers?

A. No. Unless we believe that better health is a worthless consideration. Unless we believe that country children are so healthy that they do not need the physical training and medical attention which city children receive. This belief, however, is based upon complete ignorance of the actual facts and figures. The long and careful investigations of the National Education Association and the American Medical Association show this conclusively. In every one of fourteen common health defects, the percentage of cases was much greater among country children than among city children; often the percentage of cases was twice as great among country children as among city children. Where we learn that sixteen out of every hundred rural children suffer from malnutrition, we also learn that but seven out of every hundred city children suffer from this handicap. While 3.5 per cent of rural children have spinal curvature, only 1.3 per cent of city children are similarly afflicted. This comparison could be carried out at length, and the end would show what the beginning shows — that country children have many more health defects than city children. If country children do not need physical training, how are we going to dispose of the statements of the officers of the present American army who find that the boys from the country can not stand up under the strain of strenuous army life as well as boys from the city? When country boys are the ones most frequently dropping out of drill from sheer exhaustion, we dare not say that city boys need physical training and that country boys do not.

37 Q. Is the township system a harmful system because under it conditions will be favorable for the employment of agriculture and domestic science teachers?

A. No. Surely instruction in agriculture is as vital for a country boy as manual training instruction is for a city boy. Surely instruction in domestic science is as vital for a country girl as for a city girl. The chart truly says — "Education is that training which fits for the duties of life." Agriculture and domestic science would certainly do as much toward fitting children for the duties of life as learning all the counties of the state,

for example, or all of the rivers of the world, where they rise, in which direction they flow, and what they empty into or any of the other many things tradition expects us to learn temporarily and which are heartily approved of by those who consider agriculture and domestic science most unnecessary. If we ever expect to keep our country boys and girls on the farms, we must give such subjects as agriculture and domestic science some standing; we must raise them to positions of dignity and respect; we must show the boys and girls that their work at home is a science and a business and worthy of their mettle; and this can be done best by honoring agriculture and domestic science with a place on our rural school program. The rural school course of study must educate our boys and girls not away from the farm but to it; it must vitally interest them in their interesting and varied environment. Country children are as entitled to their special teachers of agriculture or domestic science as city children are to their special teachers of manual training, domestic science, music, drawing, and so on.

38 Q. Is there any reason in the world why country boys and girls should not be entitled to as good educational care as city boys and girls?

A. No. They are all together alike citizens of Uncle Sam's commonwealth, those who will be the nation itself in the not distant future. Country boys and girls are as good and deserving in the eyes of the nation as city boys and girls. Their rights are as clear cut and undisputed. And seeing that they have their rights is not the necessary evil that many seem to think but a positive good and a genuine satisfaction to all true-hearted and right-minded men and women.— *Amsterdam Evening Recorder, February 4, 7 and 9, 1918*

Discussion Waxed Warm on Township Law

Herkimer, N. Y., February 4.— Saturday afternoon's meeting of farmers, their wives and teachers of the various schools, held at Herkimer High School, showed emphatically the strength of the feeling that has arisen in Herkimer County regarding the township school law. This was to have been the last topic on the program but the anxiety of the meeting to bring it to an issue made it the first, and it was debated at such length and vigor that it proved to be the only subject. Chairman Morey was called on at times to rule on parliamentary questions, as there were many anxious to be heard and many motions in the air at times. Among those to speak was John Carey of Richfield Springs, who favored retention of the township as a basic unit for financial administration of the schools. The district, he thought, is too small to enable an equitable taxation and distribution of service is also better maintained over the larger area. The township law, he said, is charged with many things for which it is not responsible, such as consolidation of schools, in which regard the new law gives greater safety than the old. The remedy for most of the evils laid to the former will be found to lie in amendment by legislation of previously existent laws. Other factors to which the speaker called attention were that new town boards must start even without a cent of money and are necessarily "up against it" in determining just what amount is going to be required for necessary expenses. The result will be some overestimates that would not occur on the second year. Also there is the effect on the schools of the

general trend toward ever higher prices and cost of living, with proportionate effect on supplies and salaries.

Manager Charles A. Taylor of the Farm Bureau, who held a perfectly neutral attitude in the discussion as considering that it properly belonged to the farmers themselves, presented as a neutral and for the information of all to be used by either side, a tabulation of school money expenditures in the county.—*Little Falls Times, February 4, 1918*

The Township School Plan

The township school law has a number of things in its favor, if we may believe its friends, and the law is of interest to city people, who contribute 80 per cent of the public money which goes to the country districts every year.

If each school in Utica had its own trustee and was supported financially by the ward in which it was operated, we would have a fair comparison with what existed in the country before the township law was put into operation. It would then happen that in some wards the schools would be kept four or five weeks less than schools in other wards were kept. In some wards the big mills would pay most of the taxes and the residents would pay hardly any. In some wards the trustee would hire the first teachers that came along, or he would hire the ones that jollied him, while in other wards trustees would make a specialty of securing teachers of superior training and would pay them fairly well, instead of endeavoring to pay the least possible.

In other terms, there would be no centralization of control, and consequently the efficiency of centralized control would be lost. Massachusetts not long since abolished the town unit of control in order to have the advantages possible in a larger unit, namely the county system.

The township system, of course, has not had time enough to have a fair trial, but the purpose of it was to raise the standard of teaching in those districts which were behind the times, and to provide better school buildings and equipment. That these things are needed is manifest to any one who will look over some of the school buildings common in the country. Bad air, bad sanitary arrangements, poor light and some other things have been the rule for many years in numerous districts and would continue to be tolerated, unless remedied by the infusion of some outside agitation. The township system, at any rate, has served to stir up a consideration of the country school, and that alone is worth while.

Under the old system the high schools have been maintained by the villages, which was not quite fair with the villages, inasmuch as boys and girls came from the surrounding country and were not required to contribute greatly toward the support of the schools. In this way the surrounding territory was fortunate, like a district which had a big corporation to pay most of the cost of conducting the school. The new system tends to equalize the cost throughout the town.

The country districts can well afford to give their schools more consideration, and look more carefully into the township law. The more one learns about it the better it looks, although it is entirely possible that it should be

improved. A new system usually has room for improvement after it has been tried out. That may be the case with the township plan.—*Utica Observer, February 8, 1918*

Registered Protest in Mass Meeting

Representatives from many of the school districts of Chenango county met at the court house in this city Saturday morning and afternoon to register their protest against the Machold township school law. The meeting was called largely through the efforts of M. L. Simon of McDonough who issued notices for same and aroused the sentiment which was already to kindle.

Mr Simson called the meeting to order shortly before 11 o'clock and called upon Assemblyman Lord to explain to the men the provisions of the Machold law and his position thereon and toward other legislative matters. This Mr Lord did, saying that he had always been opposed to the law and that he did everything that he could to prevent its passage at the 1917 session of the state legislature. He spoke of its provisions, how it had worked out in the majority of up-state counties and assured the representatives that several counties approved and that the Tammany crowd in the legislature would probably try to block a repeal of the bill. There is to be a hearing on the measure and its repeal February 27. Mr Lord told his constituency that during the early fall he had contemplated offering a bill urging the repeal of the Machold law, when his friend, Representative Martin of Oneida, wrote him asking his endorsement of the measure he has drafted and presented.

Mr Lord assured Mr Martin of his support and then turned his attention to another school law over which much dissatisfaction has been felt in rural communities, the physical training law. He now has a bill in the house which on passage would make optional with the district the employment of a special physical training teacher and making the local teacher the instructor in physical training in her grade or district school. This bill has the approval of the state grange.

Then Mr Lord told the men present, nearly all of whom were members of the Dairymen's League, of his effort to work out an amendment to the Donnelly act to relieve farmer organizations from prosecution.

All of these measures he freely discussed with the men, exchanging views and vouchsafing information.

Mr Simson then called for an organization of the body and this was perfected with W. E. Stover of Smyrna as chairman and D. E. Edgerton of Greene as secretary. Leon M. Walworth was elected delegate to file the Chenango county protest at the legislative hearing on the two school bills on February 27.

The following resolution was adopted:

Your committee on resolutions, reporting, offer the following resolution and move its adoption:

Resolved — that we favor the repeal of the so-called Machold Township School Law. That we offer this resolution believing that the experience of one year thereunder has demonstrated that no improvement in service has been obtained, but upon the other hand a marked increase of taxation has resulted.

In fact the operation of the law has caused hardship and unnecessary inconvenience to the school children and patrons of the district by compelling them to travel long distances in an exposed condition. Further an increase in taxation over even the present high rate will follow under the law if it is continued.

Further, that we favor the adoption of the Lord bill which relieves the districts from the necessity of hiring a physical training teacher.

Further Resolved, that we present a copy of this resolution to our senator and assemblyman.

Further Resolved; that we express our approval of the stand of Hon. Bert Lord in opposing the original passage of the township school law and the physical training law, and we commend his efforts in the present session looking to the repeal thereof.

The foregoing is a copy of the report of the committee on resolutions unanimously adopted at a meeting held at the courthouse, in the city of Norwich, N. Y., on February 9th, 1918, attended by representatives from all the school districts of Chenango county.

—*Norwich Sun, February 9, 1918*

Unanimous Action of the Schoolmasters of the Southern Tier at Elmira, February 9, 1918

Whereas, The township school law of the state of New York is again under discussion and will probably be before the legislature for reconsideration, and

Whereas, We do not believe that this state should take a backward step which no state having once adopted such a law, has ever taken, be it

Resolved, That we unanimously commend the fundamental principles of the present law and believe that it is elevating the standards of the rural schools and that it is giving that equality of opportunity which is his right to every child in the schools of the state.

Township School Law

The proposed repeal of the Township School Law is in response to a widespread demand from rural sections all over the state, on account of the increased burden of taxation which it is alleged to have caused. The primary object of the law was to provide better educational facilities in the country by combining several small school districts into one. It is claimed by the Department of Education and by advocates of the law that its obnoxious features are due to the mechanics of the measure, that its main principle is sound and desirable, and that existing defects may be adjusted by proper amendments. Governor Whitman called attention in his annual message to some phases of the law which he considered objectionable and recommended their correction.—*Port Jervis Union, February 11, 1918*

Town Schoolship System Should be Preserved

A bill has been introduced at Albany to repeal the law providing for a township school system. We are assured by Senator Thompson of this

district that it is the intention to have a new law passed which will contain some features of the present statute.

The only changes that are needed apparently are those which would affect the provision in the present law calling for an equalization of the burden of paying the interest and principal of the bonded debts of the several districts. It is felt that each district should pay its own bonded debt, assumed often for the building of a superior class of school buildings.

As to maintenance of buildings and payment of teachers' salaries and standards of education, the tax rate for those should be uniform throughout the township if we are to have a unified and improved system under which the poorest boy or girl in a rural district can get as good an education as the city child.

The new system is in the interests of economy in that it provides for the consolidation of a number of the districts where there is too small attendance to warrant the maintenance of the school. A system of transportation would be provided for the children who would have to travel too far to walk to attend the school in the consolidated district.

Dr Thomas E. Finegan, Deputy Commissioner of Education, in a recent address before the New York State Agricultural Society, said that we are maintaining at the present time 15 schools in each of which there is just one pupil; 86 others in each of which there are just two pupils; 166 others, in each of which there are just three pupils; 258 others, in which there are just four pupils; 357 others, in which there are just five pupils; 600 districts in which there are less than 7 children in attendance. There are 3800 rural schools in the State in which there are less than ten pupils. The average assessed valuation of each of these districts is less than $40,000. In 2000 of these districts the average assessed valuation is less than $20,000. As Mr Finegan says, the entire State has an interest in putting an end to this state of affairs. The financial interest lies in the fact that the State is contributing $200 per year for the support of each of 2000 school districts above named and $150 to $175 each for the smallest of them. We Long Islanders have to help put up for them and have an interest in seeing a township system in operation that would do away with a large portion of them. Moreover, we have another interest in seeing that all the children of the State get at least a good grammar school education, such as is impossible under the present system.

Mr Finegan says that there are 100,000 less children in attendance upon the schools maintained in the agricultural regions than there were 35 years ago. It is the salvation of our country to have a large and better educated rural population which will induce better systems of farming and business conditions in the rural sections. This is a State question.

We are behind New England and other sections. Every state bordering on New York has adopted the township system.

There are plenty of safeguards provided against an unjust or unfair consolidation of districts. More than there were under the old law. The District Superintendent has to take the initiative and it then has to pass the Town Board of Education and it must then be submitted to the voters of the districts affected.

It has been urged against the law that it requires physical training. This law was passed in 1916 and has no connection with the Township School

law. It requires physical training to be given in all schools, regardless of whether they are under the township law or not. It is a highly necessary part of our system of training the young to-day if we are to have a nation fit to perform the duties of the citizens of a republic and a nation. Are the boys and girls living in the agricultural regions entitled to receive an education which will enable them to meet the problems that confront the men and women who are to bear the responsibility of the great burdens involved in the proper solution of the problems of our rural life? Are we to establish a system of education in the agricultural centers of the State which shall be equipped to deal in a comprehensive manner with the great social, economic and political questions which confront the people living in the rural sections of this country? In the solution of these great problems should we not profit by the experience of other States? Should we not take into consideration the fact that not a single State which has adopted the township system has gone back to the old district system? And should not that be regarded as evidence in favor of a fair trial for the township system? Does not the experience of this State for the last half century under the district system show conclusively that the great educational necessities of the agricultural communities of the State can not be adequately supplied under the old district system? Shall not this State, after having adopted the township system which has adequately met the needs of the rural communities in half of the States of the Nation, give that system a fair trial, instead of plunging the State into educational chaos by the repeal of such law? — *Long Islander, February 22, 1918*

The Township School Law

Those who have registered their opposition to the Township Education Law have emphasized the points of its cost and of its centralization of power. They have not considered its educational value to the boys and girls of the country schools.

The question of cost is, of course, important, but it is relative, particularly in school matters. To maintain a school plant and an entirely efficient teaching force costs good money and it is right that it should. The main point from a money point of view should be, not altogether the absolute cost, but should deal with the business of a proper return on the investment.

There can be no doubt whatever that large minded men and taxpayers in this state will grant the right of school children to enjoy proper school environment and good teaching.

From reports that we have been looking over recently and particularly from our own observation, we are convinced that the children have not had a fair deal. The condition of school houses, school equipment and sanitation are way below a safe minimum. The teaching is better than the material equipment, but not what it should be, and still largely underpaid.

The old district system has not exactly broken down, but it has served its day. It is not adequate to the demands of modern education.

The township system promises better things, better educational opportunities for the children in rural schools. It should be given a fair trial. There is no single item of cost in its administration that should not be in the budget of a rural school under the old system, including clerk hire, janitor service and the like.

As to the centralization of power in a few hands and taking prestige from individual trustees, there would seem to be no valid argument. The township is a convenient and safe unit of popular government. Voters have the same rights that they enjoy in selecting supervisors, superintendents of highways and other town officers. They elect the members of the Town Board.

The legislature would be guilty of monumental folly in repealing the Township School Law.

Let us keep the new school law, watch it, revise, improve it as we go along; but never let up in our effort to give the children of this state the best possible educational opportunities; for in the sound and broad education of the children lies the safety of the state and its institutions.— *Cold Spring Recorder, February 22, 1918*

Plea for School Law

The following letter is from a former Sullivan County school teacher:

Chicago, Ill., Feby. 9

Ed. Watchman: Have read in your valued paper about the effort to repeal the township school law. Are you not making a mistake in helping this along? True, taxes are higher, but as every move we make costs twice as much as formerly, how can this be helped?

People living in large towns having an independent school system do not realize the great difference the new law makes in country schools. Are you aware that there still are district schools where the teacher works for $18 and perhaps as low as $9 per week; where the building is so poor that the winter winds whistle through inch wide cracks, where there are outbuildings which are no more than shacks open to the weather and which have not been cleaned in years; where the teacher struggles to keep herself and children warm with a small box stove with green wood coated with ice, and where year after year there is a trustee elected whose only idea is to get school business done as cheaply as possible?

This is not right. People are not so pinched to the last penny. The same ones who would object to buying a new water pail for the school, think nothing of investing in a one or two hundred dollar phonograph or a Ford car.

The township law with a board of education in control promises much improvement. It is not right that some teachers should be receiving $10 and others $18 for exactly the same work. Simply because, in some cases, the favored one happens to be a friend of the trustee or engaged to some of his wife's relations. Nor should the size of the school make so much difference. It takes as much time and energy to teach 10 or 12 pupils as it does to teach 30 or 40. The boards should decide what the town can afford to pay and make all schools alike or nearly so.

Also, the township system has a tendency to put the better and more representative people in control, and they are not changed so often, more interest is shown in the schools; the personal element is largely done away with in hiring teachers. It also is fairer — equalizing the taxes so that one district alone cannot have the benefit of the railroads, pipelines, telegraphs etc., but the whole town benefits, as it should.

Also, let us hope that the physical training be not taken out of the schools

entirely; its benefits are apparent. If the rather expensive special teacher cannot be afforded let us hope that the regular teacher be given some training in this and a certain amount be required, and so strike a "happy medium."

Don't do away with the township system. It promises good. Our children are our country's most valuable asset. They are just as precious, just as deserving as our gallant soldier boys. Let us give them the best that we can. It is their little hands that must carry on the torch and their task will not be light.

Also let us hope that gradually the mothers will show more interest and that in every township there will be at least two of its most intelligent mothers on the board of education. "A board of education without a woman on it is like a home without a mother."

Attached to this is a part of a bill introduced into the State legislature:

Efforts are being made to repeal the new township law, that was passed by the legislature last year. While some injustices have been occasioned by the working of the new law, which will undoubtedly be rectified by the present legislature, on the whole the measure is a great step forward in the betterment of the rural schools of the State, and helps to put New York State on a level with other States. The old school district dates from 1795. There are still 4000 schools in the State with less than ten pupils each, and over 3500 school districts where the total amount of taxable property in the district is less than $20,000. The taxable property in one school district may be $500,000 and in an adjoining one may be $15,000. In the first district a man might pay a school tax of two mills on the dollar and the school in that district would have plenty of money. In the adjoining district a man might be obliged to pay 10 mills on the dollar and the school in that district would not save money enough to give the children any advantages whatever.

The law makes the township the unit of taxation in place of the school district, and all the property in the township is taxed equally and the money apportioned where it is needed. A board of education elected by the voters of the township takes the place of the school trustees. This board of education may, if they think best, consolidate the small schools of adjoining districts.

Union free school districts of 1,800 population were excluded from the provision of the law and all union free school districts employing fifteen teachers or more.

A budget for the following year must be made out for all the schools in the township by the board of education and be published in the local newspapers and posted where the public may see and discuss it.

There is much misunderstanding of the new plan, and some of the things objected to are temporary, due to putting the plan into operation.

The new boards of education came into existence without a penny in the treasury and had to make a budget large enough to cover the expense of getting the new plan started. They also had to assume the contracts already made with school teachers by the old school trustees, so that while they had to raise more money last year than may be needed next year, they made less improvement in the schools last year than they will make next year and this has led to some dissatisfaction.—*Monticello Rep. Watchman, February 22, 1918*

Mr Kelley Would Retain Machold Law

Editor Malone Telegram:

DEAR SIR — For many years the rural schools of New York have been waning, i. e., they have been decreasing in size and efficiency.

Out of these acknowledged facts came the effort of the Education Departments of the state to do something to improve the educational facilities for the rural boys and girls.

The department succeeded in establishing the township system in place of the old one. It would be a waste of time to urge the superiority of the township system over the single district system. That system is in operation in all of the New England states (I understand). It also is largely operating in the west. Everywhere it has been tried it has proved beneficial to the children. In New York it has not had a fair trial. It came at a time when the cost of everything was greatly enhanced. Even the district school would cost more than formerly. The farmers complain that taxes are higher under the new system and they ask the legislature to send them back to the cheaper one. Now the question of repeal is involved in a political disagreement in Albany.

I quote from an editorial in the Burlington Free Press Feb. 19, 1918.

"The contest between the two systems is involved in personal politics in New York — Speaker Sweet was credited with being behind the measure (to repeal the township law). In spite of this the Governor sent in an emergency message urging repeal and Speaker Sweet is indignant over the apparent effort of the Governor to win credit." The Free Press further says that recently Speaker Sweet's friends have been urging him to enter the governorship contest against Whitman and that in the political conflict thus started little if any attention is given to the merits of the school question. The same Free Press editorial says the New York State Agricultural Society, the State Grange, the Conference for Better County Government have strongly endorsed the township system and that Drs Finley and Finegan have issued statements in its support. According to the same editorial Dr Finegan says there are fifteen districts in the state with just one pupil in each, eighty-six in which there are two. One hundred sixteen with three pupils, two hundred fifty-eight with four pupils, three hundred and fifty-seven with five pupils and six hundred schools each with less than ten pupils in attendance. It is impossible to maintain in one of these districts anything worthy of the name school. These are the kind of schools that the rural districts are clinging to with such tenacity.

Some eight or ten years ago a teacher from the Malone Grammar School accepted a position in a North Dakota school. It was a rural school conducted under the township system. She found, in a country place, a fine large substantial building, well lighted, well equipped and furnished. Several teachers and farmers carry pupils as far as six miles to that school. The salary they paid was large enough to induce our teacher to go there to teach.

They, however, were mostly Swedes and Norwegians. They had intellectual ideals, apparently, very different from ours.

Without much comment on our rural schools it is apparent that the system under which they exist is more outgrown than the highway system which

was discarded a good many years ago. A district with only from one to five pupils in it can hardly be said to be alive for school purposes.

Do the farming communities pay exceedingly high taxes for the support of schools? The usual rate in Malone village is from 12 to 15 dollars per thousand of valuation. I doubt if many rural districts pay as much. Malone schools have received non-residents for a long time for much less than the actual cost of their education. In addition to this the state has heretofore paid the tuitions for non-residents attending our high school so that tuition for non-residents has cost the parents nothing. The actual yearly cost of carrying students through our high school must be about fifty dollars per student. The state pays but twenty and somebody must pay taxes to make up the balance. Malone village cannot quit because the cost of education is increasing, and ask the legislature to vote them back to some old, worn out, decayed and cheaper system. It must pay the cost, whatever it is. Why shouldn't the rural communities do the same?

Dr Finley and Dr Finegan are two very able educators. When they examine a system and recommend it the people of New York will make no mistake in giving it a fair trial.

JOHN KELLEY

—*Malone Telegram, February 23, 1918*

Feb. 21, 1918

Town School Law

Editor Union-Star: May a rural subscriber of the *Union-Star* venture to differ with the editorial statement that the enactment of the town school law was ill-advised? The demand for improvement of the rural schools by patrons of the rural schools was general, and the law as enacted is approved by them, as well as by Dr Finley and all educators, down to the cheapest little school teacher of the cheapest school in the state.

I am a farmer and am sending six of my children to school. If I hired a governess for my children like Senator James Wadsworth, or like Governor Whitman, or if I lived in a city like the editor of the *Union-Star* with educational facilities at hand, from the kindergarten to college, I would not consider that I could utter the last word on rural schools or the operation of the town school law. Having lived a little over a half century on the farm, I believe that I am fairly conversant with real rural life.

The consolidation of rural schools is approved by progressive parents because of improved service and greater economy, but tax-slackers throughout the state are using the severest winter on record as an argument to discourage this reform. Two of my children are walking three miles and riding fourteen daily on the cars to get an education, while my younger children, four in number, walk two miles daily to and from the rural school. Wherein is the hardship, Mr Editor, in a walk of two or three miles or a ride of three or four over a snowy country road?

Now a word as to the people who are disaffected by the town school law. Has the editor of the *Union-Star,* or has one of the tax-reformers, honestly compared last year's school tax under the district trustee system with the first levy under the town school law? Let me compare them dispassionately that you and your readers may judge.

The last levy under the old system called for just enough money to conduct the schools for one year. There was already a surplus in the hands of the local school officials throughout the state to pay teachers' salaries and other expenses for three or four months, or until the next annual tax was collected. This surplus, which has been carried from year to year to provide especially for monthly payments to teachers, was returned pro rata to the taxpayers from whom it had been collected shortly after the town school law became operative. To provide for this rebate and to meet the resultant deficiency it was necessary for town boards of education everywhere to appropriate for approximately fifteen or sixteen months school expenses at the beginning. This fact is well known to every intelligent man who is conversant with the operation of the new school law.

Does the editor of the *Union-Star* remember a little more than a decade ago when the unit of taxation was changed from the district to the town and a money tax was exacted instead of labor for the repair and maintenance of our district highways and for snow removal therefrom? The change was compulsory and immediately successful. The howl of protest was as loud as it is today over school taxation. Let us have no more cheap functionaries like the old highway overseer or the obsolete district school trustee. Between their service and that of the dollar a year dignitaries at Washington there is a decided analogy. Let us apply the same principle to our schools that has proved so successful on our highways. If the town school law must be repealed to placate a certain class of economists let us re-enact the so-called "free school law" of seventy-five years ago when those who sent their children to school paid all the school taxes. Tax-reformers would then repress their noble rage and we who financed the schools would patronize and control them.

Delanson, N. Y. W. W. CHRISTMAN

—*Schenectady Union-Star, February 25, 1918*

Rural School Law

Editor Post Express:

In your editorial on the rural school law in Tuesday's edition there is one sentence which seems to me to put the whole thing in a nut shell, if true. "Under the present law a general and undue rise in cost for rural education is not producing desired results." From the point of view of one township I would like to speak of that statement.

(1) There has been an advance in the school rate, chiefly for the reason that under the old boards the schools in certain districts had fallen into such a bad condition that the first task of the new board was to put them into shape at some extra expense. Better teachers have been hired, and teachers' salaries have been increased along with all other salaries and wages. If these things are taken into account I question whether one can say of this particular district of which I speak, that there has been an "undue rise in cost." There has been a rise in cost due to much needed improvements.

(2) But these improvements have not been spectacular enough to dazzle the eye of the people. Education is a process in which time is an essential factor. The full effect of the new law cannot be seen in a few months, but

with characteristic American impatience for "results" many people are ready to throw aside the old law before it has had a chance. If we remember that results in education take time then may we not ask whether the "desired results" are reasonable. Whatever these "desired results" are should they be expected in so short a time? Have we any right to expect such results? I believe that as much as ought reasonably to be expected has been accomplished by the new law.

I do not assert that the experience of the township of which I speak is typical, but I hope that those who write and speak on the subject will investigate the facts along these lines before they act.

Auburn, February 21, 1918 HELPER

—Rochester Post Express, February 23, 1918

The Township School Law

To the Editor of The Knickerbocker Press:

SIR: In the last annual message issued by Governor Whitman a severe attack was made on the new township school law, evidently inspired by the farmers of the state, many of whose taxes have been increased under this new law, it being the same law, by the way, approved by the Governor less than a year ago and which no one can claim has been given even half a trial. A special message has also recently been issued urging the repeal of the law, and much has been said and written both for and against it. Assuming the best of motives on all sides, I have good reason to believe that the opponents of the law are more scared than hurt, and as one deeply interested in the welfare of our schools and therefore strongly in favor of the township law, I venture to modestly also offer my mite in the general discussion.

At the outset I might say that the business in which I have been engaged for more than thirty years, to say nothing of having been a trustee and patron of a rural school for several years meantime, has brought me in close touch with the schools of this and many other states, thereby giving opportunity to obtain first-hand information in this connection, and because of this fact I might also add that it fell to my lot some years ago to prepare a paper on this township subject for a state association of school boards of which I was a member at the time. Submitting this brief explanation as my license for offering this communication, I will first cover the facts and figures gained for the occasion just referred to, and follow with more recent information along the same line.

And just keep well in mind, please, that the law which the Governor now desires repealed is the one that met with his approval last year; that his attack is based largely on the score of increased taxes among the farmers, regardless of any increased benefits under the law, and further, that this law was framed and fathered by the state education department after long years of experience and presumably with a fair knowledge as to the crying need of a better rural school system.

Now coming to the pros and cons. Let us first take a look at the benefits to be gained under a township system, and right here please take note that, contrary to the belief of many in our midst, a large number of other states

already have a township, county or other consolidated system, some of which have been in effect for many years. The little state of Vermont, for instance, adopted a township system more than twenty years ago, and in response to my inquiries when preparing the paper referred to, the state department of education advised me that the Vermont legislature did the heroic act in passing a township law with probably nine-tenths of the towns opposed to it, and that after a few years trial probably not three towns in the whole state would vote to return to the old district system, and here are some of the benefits set forth by the same authority:

"Better teachers on account of more judicious selection on the part of school boards and a sense of greater moral support on the part of teachers; better schools on account of better teachers, better equipment and greater interest; more economical expenditure of school funds; equalization in support of schools and a wiser administration of affairs. Under the district plan each succeeding committeeman felt constrained to maintain school a shade cheaper than the previous one in order that he might live comfortably in the community."

And yet under the township plan it was found that the "cost per pupil per week during each of the years of the township system was less than in any of the last five years of the district system, not including construction or repairs." The Vermont township law is the pride of the state today, and in recent years it has been made still stronger. A state board of five members appoints the state commissioner of education, his assistants and all superintendents in the union districts.

And in Massachusetts a township system has been in full effect for more than thirty years, from which state I also secured interesting information on the same occasion. The testimony of one of its veteran rural school officials was cited by the state department of education as illustrating the sentiment in the rural sections, as follows:

"For eighteen years we have had the best attendance from transported children, with less sickness and no accidents. The children like the plan exceedingly, and we have saved the town at least $600 a year. Everybody is converted to the plan. We encountered all the opposition found anywhere, but asserted our sensible and legal rights and accomplished the work. I see no way to bring the country schools up but to consolidate them."

The Massachusetts township school system is today one of the oldest and strongest in the Union. A strong township system has also been in effect in the state of New Jersey for more than twenty years. Two attempts were made to repeal the law in the two legislatures immediately following its passage, both of which failed, and after which the law steadily increased in favor until practically all opposition vanished. At the time of my advice the state department briefly summarized the township advantages as follows:

"Equal school privileges for all, equal school burdens for all, better school buildings, better equipment, longer school terms, better qualified teachers, better supervision, increased attendance and interest, and more economical expenditure."

The state department also reported as on file about one thousand opinions gathered from prominent educators in every state in the Union, without one dissenting voice. "All commend the township system." And after more than twenty years' experience the department now reports general approval

and that the expense is less than formerly as compared with benefits, because the results under the township system are infinitely greater. And down in Pennsylvania a consolidated system has been in effect so long that the old district system has been forgotten, and our Canadian neighbors have also outstripped us in the consolidation of schools.

But suppose we now take a look at the objections to a township system here in New York, some fancied serious ones, and analyze them a little. It is pretty well understood that the big objection is on the score of increased taxes, largely among the farming class, and right here I take off my hat to the tiller of the soil as about the only fellow in the ring that we could not long exist without. And with all due respect for his objections the farmer is in fact the very one to derive the greatest benefit from a good township school law, and later on he will doubtless feel grateful to those who now stand against his objections.

What of the expense, anyway? Why have any schools if they cost money? Or, if we have any, why not have the best that money can procure? The plain truth is, Mr Farmer, the other fellow has been paying part of your taxes under the old district plan, while under the township plan you are required to stand a fair share of the burden. This really tells the whole story, but let us also look at two other minor objections advanced by the opposition, one of these being that the township plan takes away local control. That's a good one if you only think that way, but if it's a question between local control and good schools it ought to be taken away. If of so much importance in the country, why not also in the city?

Take Albany for instance, or any other city, who would listen to having a special trustee for each school, thereby creating no end of confusion and lack of uniformity in school management? At this point please note that under the old district plan there were more than ten thousand separate districts, each having one or more trustees in control, and consequently with about ten thousand different opinions as to school management, while under the township system there are less than one thousand school boards, each board having jurisdiction over all the schools in the town, perhaps a dozen or two, which means more uniformity of action and at the same time gives ample "local control." These town boards consist of three to five members each, according to size of the town, and can be selected from different districts in the town if the people so desire. It is strictly up to them to select an efficient business board.

Now comes the matter of conveyance to and from the schools. This is another staggering one, if you can only see it that way. Many children have too far to walk, for inclement weather, under the old district plan, and that plan has not yet been changed to any extent, while under a completed township plan a good system of conveyance would naturally follow, as in other states, transporting the children to and from school, with dry feet and dry clothing, instead of letting them tramp through mud or snow, in all kinds of weather.

Our timid friends tell us, however, that they fear to trust their children in a public conveyance for a few miles ride to good schools, while under the old plan large numbers of boys and girls, because of lack of good school facilities at home, are seeking advanced schools in the cities and villages all over the State, going back and forth daily by steam or trolley car, or other

conveyance, for five, ten, fifteen and even more than twenty-five miles, and of course at heavy expense to their parents.

Why not abolish the steam trolley car, and the automobile, all of which score a daily toll of accidents and lives in all directions? Of course all precaution should be taken to protect school children from possible accidents, but there seems no good reason to shy at a school carryall any more than at other modes of conveyance.

Here you have the three stiff objections to the township system — taxes, local control and the transportation of children to and from school, the fallacy of which seems well established by the evidence from the other states as cited above, backed by long experience. It would be a fine thing if all taxes and all accidents could be abolished, but of course no law can do the impossible.

Now let us take a little look inside and see if any real educational advantages can be found in the old district system over the new township plan. I have yet to discover a single one advanced by township opponents, but possibly some "benefits" can be found in the district plan, from the following references, which I submit with proper respect for the districts in question and without being too personal.

I have in mind, first, a district over in Rensselaer county with only about twenty pupils, but with an assessed valuation of more than $500,000, more than half being against railroads and other corporations, from which it is easy to see that the individual tax is next to nothing. This district has a small school, with one teacher, and has been under the same trustee, a most estimable gentleman, for more than forty years. A few miles beyond this district is another one with more than ten times as many pupils and several teachers, but with a valuation of less than $700,000 and less railroad and other corporation property than in the smaller district. No argument is needed to make clear the injustice of this system of taxation for school purposes. I also have in mind another district in the same county with only one pupil a year or so ago, and without even that one before the school year had half elapsed, and yet the teacher continued her daily visit to the schoolhouse and drew her pay just the same. And another district over in Columbia county having only one pupil, and with a valuation of less than $70,000, paying at the rate of $400 for the schooling of one pupil.

I am also reminded of a case reported some years ago, when the State paid only $100 towards the salary of each teacher, to the effect that a certain trustee contracted with an adjoining district for the schooling of the children in his district at five dollars per year, taking the other ninety-five dollars himself for transporting the children back and forth. And he probably had a legal right to make such a deal, even though it was later discovered that all the children in the district belonged to this same thrifty trustee.

One more illustration of the benefits of local control under the district plan comes from a district in Albany county, having a small school and a valuation of less than $20,000. It appears that the schoolhouse is also used for Sunday school purposes, or was a few years ago when $15 worth of chairs were purchased, which led to a lawsuit, after a change in trustees, to determine whether the chairs were district property or Sunday school property. This litigation lasted for a year or two and cost the taxpayers over

$1,000, to say nothing of the time and old friendships involved. And as a climax it developed in filing papers in the case, that about half the voters of the district were unable to sign their names except with a cross.

I cite this case as no reflection whatever upon the integrity nor good intention of anyone in the district, but as a crack at the district system under which it occurred, and no one is likely to be bold enough to assume that such a mishap could occur under a township system, with one board having control over all its schools.

I dare say that the State Education Department might reveal numerous other cases all over the State, more or less similar, discrediting point blank any system that tolerates them, if it could with propriety hold the details up to public scrutiny. It may not be amiss for me to here say that this article is written without knowledge of the State Education Department, but I have the facts from various sources in support of every statement.

At this point just make note that over 3,000 schools in this State have not more than ten pupils each, several hundred hardly half that number and a few with only one pupil each, and still our farmer friend objects to consolidation. And it may not be generally known that throughout the entire rural section there is an army of more than 500,000 boys and girls who must be content with the meagre education to be secured in the rural schools, except a small percentage whose parents may be able to send them to advanced schools outside. Now, I submit that these boys and girls, reared in the open, mostly with rugged constitutions and keen for a ripe education, are not being fairly treated, and that it is high time the actual rural school conditions are laid bare, wherever and whoever they hit.

Probably no school system could be devised that would suit every taxpayer down to the last point, but whatever the faults of the new township law it is a long stride in the right direction and should be made still stronger. Eventually every town with sufficient population should have a central school with a high school course and where vocational subjects are taught, so that every ambitious boy and girl in the town can be well equipped for the school of life. This doesn't mean the closing of all the "little red schoolhouses" of fond memory to the fathers and mothers in the rural districts, but it does mean closing the small and useless ones.

I respectfully submit that the great State of states, the most populous and wealthy of them all, which invests $25,000,000 for a political winter resort, $150,000,000 for a canal system, and untold millions for new roads, should not begrudge its children sufficient education to properly care for these legacies in future years. Let's all be fair to ourselves and give the present township law at least a few years' trial before we even attempt to condemn it, and then if it doesn't bring good results we will all oppose it.

I feel sure that it goes without saying that it would be a disgrace to the State to repeal the law at this time, as well as a gross injustice to the great rural army of boys and girls of today who are to become the men and women of tomorrow. And to save the present township law every man and woman at all interested in educational affairs and every boy and girl as well, should immediately appeal to their representatives in the Legislature to stand up and be counted in its favor at all hazards.

And I would especially urge those residing in the cities and villages, already enjoying good school advantages, to join in this campaign for the

benefit of their rural friends. And do it now. Why? Just listen a minute more, please. It appears that the farmers all over the State have been fairly burning the telephone wires for the last few weeks, and plowing through the drifts, regardless, in their frantic efforts to secure petitions and arrange neighborhood meetings for the purpose of creating a big repeal sentiment and making an impression in the Legislature. And, take it from me, they are doing it. Stacks of letters, petitions and telegrams have been flowing into the Capitol from the opposition in all directions, and the friends of better rural schools should come to the rescue of the township law in droves and quickly.

Every chamber of commerce, every mothers' club, every school society and every other progressive organization, as well as every individual at all interested, should express their views to their legislators by wire, letter, petition or in person. Otherwise your wishes will not be known when the question comes to a vote, and that day is fast drawing near.

The result will be far reaching, and it is up to the friends of better schools to say whether they shall move forward or backward — and to that end all sections of the State should speedily rally around the present township law and insist that its foundation stones be not tampered with.

Albany, February 23. W. A. CHOATE

—Albany Knickerbocker Press, February 25, 1918

Gets after Foes of School Law

Styling opponents of the township school law, "penny pinchers," Will W. Christman, a farmer of Duanesburg township in Schenectady county, has written a letter to the editor of The Knickerbocker Press appealing to the Legislature to keep the present law on the statute books. Mr Christman has nine children who are now attending the schools or have done so, one daughter being a school teacher.

Mr Christman also makes a warm defense of the present Welsh-Slater physical training laws, against which some objections have been voiced to the Legislature from the rural districts. His letter follows:

To the Editor of The Knickerbocker Press:

"Sir: Mr Seibel should have included Senator Wadsworth in the cartoon recently published in The Knickerbocker Press in which he depicted Speaker Sweet and Governor Whitman in a sprint for the rural vote. It looks like a neck and neck race between the senator, the speaker and the Governor to placate the penny pinchers. But has Governor Whitman reckoned with the progressive farmers who have no objections to the town school law, but who did object to the regimé of the obsolete district school trustee? From present indications the state administration proposes to take a step backward, to return to the moss-grown system, or rather lack of system of our great-grandfathers.

"A true indictment of the district school trustee is found in the speech of A. A. Lavery, published in the report of the state conference on taxation for 1915. Mr Lavery was chairman of the legislative committee of district school superintendents and a portion of the indictment follows:

"'The ever changing school policy of districts consequent upon the change of trustees makes it impossible to fix and maintain any systematic methods either pedagogical or financial. It is a sad fact that in but few communities will a self-respecting man consent to be a trustee. Neither is this strange

when the only recompense received is the dislike of neighbors. This is much more serious than may be apparent, and in many districts it means that the last man to move in is elected, while it is a fact that even worse is true.

"'The local difficulties experienced by trustees willing to do their best for the schools by petty jealousies, grumblers about taxes, and those who wish to make a trustee's life miserable and the consequent dislike of a self-respecting man to incur the displeasure of his neighbors, whether their plaints be well founded or not; the loss of taxes as a result of such grumblers and the neighborhood animosities consequent upon such returns as are provided by law; the petty, depressing local disputes met by every trustee over trivials are some of the reasons.'

"Examples of neglect, inefficiency, lack of patriotism and ignorance were so common in the administration of rural schools under that system that I hesitate to classify those that were especially notorious. Cases of chronic truancy have escaped the law for months because trustee and teacher wished to avoid trouble.

"I have observed a delay of four months in a case of this kind and then action was taken by one outside the little official circle. During the last four years when the flag should have been displayed at all times it has been folded and laid away for months, because the trustee was too busy or too negligent to purchase a rope. I number among my acquaintances an ingenious slacker, the last school trustee in his district before the town school law became operative, who sent his fifteen year old son to school this term with instructions to give his age as fourteen years. On the school register of the previous term and in an application for a work certificate at that time the boy's age was given as fourteen years.

"It was learned that the parent planned for his son to evade the draft by a gradual reduction in years should the war continue. I recall an occasion when a rural district voted to dig a well near the school house rather than carry water used at the school from a nearby farm house. The trustee at that time had original opinions on sanitation and the well was dug within fifteen feet of the unspeakable school toilet.

"And this is the regimé that our critics love. In one respect the department of education has been accessory to the crimes and misdemeanors of the system, for all the official inspection of our rural schools has been the perfunctory, annual half hour visit of the district superintendent.

"Critics of consolidated schools will wring your heart if it is 'penetrable stuff' because children must take those long, cold drives to the central school. That is not, however, the rural sentiment. Our own district with fifteen pupils, the largest in this section, I find after careful investigation, has a majority of voters in favor of consolidation, if there was a strong central school with which to consolidate. Two of my children in attendance at the Altamont high school, walk one and one-quarter miles to the station, ride seven miles and walk one-quarter of a mile from the station to the school. This is a walk of three miles and a ride of fourteen daily. Four of my children are enrolled in the rural school which is a little over one mile from our home. This compels the youngest to walk a little over two miles daily.

"On January 21 and 22, two of the Garfield holidays, my son, fifteen years old, walked from our home to Altamont for examinations, owing to the discontinuance of the weekly train service. On January 22, my daughter, seventeen years old, accompanied him, making the trip in two hours. The distance is six miles as the crow flies. On both mornings the thermometer registered zero. Every winter we have cases of frost late and we fail to see that the hardship would be greater if our children were compelled to ride three and one-half miles to Delanson where our central school should be located.

"'Impossible owing to climatic conditions,' with these words Mrs Merritt dismisses the subject of consolidated schools in a letter to the Altamont Enterprise. The Altamont high school has been closed on several occasions this winter, so has the Delanson village school, and so has every rural school in this section 'owing to climatic conditions,' but that does not alter the

fact that when it is possible for a child to walk one or two miles over a country road, it is equally possible for them to ride three or four. My children have made the trip to Altamont twice this winter and found the school closed owing to the cold.

"'Impossible, Impracticable!' So some of our predecessors argued while the first steamer crossed the Atlantic. 'Impossible! Impracticable!' so they cried when the rural mail delivery was introduced. I have a neighbor who still goes a mile and a quarter to Duanesburg postoffice for his paper, when the rural delivery from Delanson has passed his door for six or eight years. My neighbor also opposes the consolidation of schools.

"We agree with the conscientious objectors to physical education that our children are getting considerable physical training outside the curriculum, but if we speak here and now in defense of the physical training law or go out in the barnyard and wave a red flag at the Holstein bull, we place ourselves in an analogous situation. Our opponents may be stoop shouldered, short breathed, or anaemic from wrong living but they cannot repress their noble rage when the subject is mentioned.

"While the physical education law has the earnest approval of progressive parents, it is usually confounded with the town school law by its critics, in both senses of the word. It is a matter of rather recent history that the introduction of the study of physiology in our schools was the signal for a similar clamor. Educators have learned that a trained body is just as essential as a trained mind. In spite of the boast that the law should not apply in the country owing to the fine physique and robust health of our young men, the provost marshal's report of the operation of the selective service act contains the interesting statement that the percentage of physical disqualifications was almost exactly the same in urban as in rural districts.

"I cannot attest for Mrs Merritt that our district school buildings have been kept in good condition. From personal observation extending over a long period I can corroborate the testimony of Mr Herrick. At this moment I can designate two school buildings that upon proper complaint and investigation would have been condemned several years ago. Besides years of inattention and neglect, many of our buildings lack the modern requirements for ventilation and light. There are other improvements required not less essential. I refer to the perennial condition of the outbuildings or toilets, which are a menace to health and a disgrace to civilized beings.

"Regarding an appropriation by the board of education for the town oi Guilderland, Mrs Merritt writes: 'More than $2,000 for what was formerly done without any compensation whatever.' We have samples of the kind of service our critics love in the dollar-a-year dignitaries at Washington, and Mrs Merritt has been a country resident long enough to remember when we tried the same cheap functionaries on the town highways until the highways overseer became a joke.

"It is acknowledged that the repeal of the town school law is demanded because of increased taxation. The increase was inevitable as the increase in cost of food, clothing and shelter was inevitable. Last year my daughter taught eleven pupils in an Albany county district. This winter she has six pupils in the same school and an increase in wages (she is paid $11 a week and does the janitor work). Next year this school will enroll three pupils and the teacher will have another increase in wages.

"Unless the law provides for the consolidation of schools the tax per district or town will continue to increase regardless of the decrease in pupils.

"United States Senator Wadsworth has brought suit against the board of education of the town of Caledonia, Livingston county. Elihu Root is the senator's attorney. As reported in the newspapers Senator Wadsworth charges that the amendment which raises his school tax in the third district from $168.30 to $729.30 is unconstitutional in that it taxes one unit for benefits derived by others.

"Because of the new law the school tax in the town of Caledonia is $6.50

a thousand which was levied on real property owners in the third as well as the other districts. The rate of $6.50 a thousand is not unusual or excessive in those sections of Schenectady county, where little corporate property exists. My own rate was almost exactly that amount before and after the town school law became operative. In reality the first tax levy under the town school law was approximately for fifteen months' expenses. Unhappily Senator Wadsworth, Speaker Sweet and Governor Whitman are each in his own characteristic way, using the situation to the limit.

"I have in mind a picture of Senator Wadsworth and Elihu Root, a picture that should be impressed upon the minds of the recently emancipated voters of the Empire State. Senator Wadsworth is a farmer, in the kid-gloved class, an opponent of prohibition and a versatile and dangerous enemy of equal suffrage. Mr Root was once elected to the United States senate when that office was indirectly elective. He was an uncompromising opponent of the election of United States senators by the people and unfortunately for his own further political preferment voiced that opinion in a speech to the legislature, thanking them for the honor conferred. Since his voluntary retirement he has not added to his popularity by emulating Senator Wadsworth in opposing votes for women. Take the picture with you, my newly emancipated fellow citizens; study it well. Is not the attitude of these two gentlemen on the improvement of our rural schools very natural and characteristic?

"In a previous paragraph I referred to the obsolete highway law of two decades ago. When the state arbitrarily changed the unit of taxation from the road district to the town and exacted a money tax instead of labor for the repair of our dirty roads and the removal of snow, there was, I think, a louder howl of protest than we now hear against the central control of schools. The 'money system' as it was called, has proved its efficiency and economy.

"Now, out of the wreck of socialistic ideas in the world war we have salvaged and will utilize probably for all time, the government or central control of railways. On this subject Oscar Straus writes:

"'With only three per cent increase in equipment they (the railroads) have shown twenty-six per cent increase in transportation service, simply through being permitted to operate their properties on a national instead of a sectional or local basis.'

"Let us apply the principle which I have illustrated in the administration of our schools.

"One of the stock arguments against the town school law is that it meets the approval of officials and teachers only, while ninety-five per cent of the rural population are demanding its repeal. Another argument is advanced that parents everywhere opposed the consolidation of schools. I am not a teacher, and I have for years persistently and consistently refused the office of district school trustee for one of the very reasons given by Mr Lavery, namely, 'that no self-respecting man could accept the office.'

"I am a farmer, born and reared on the farm where I now live. My wife and I are taxpayers. The cost of tuition and transportation has compelled us much against our wishes and interest to send our children to the rural school until they are fourteen or fifteen years of age. The ultra tax reformers might well work themselves into a fine frenzy had they children of their own to educate.

"We have nine children whose ages range from twenty-four to nine years. Our eldest boy is a graduate of the Altamont High school, was a teacher in the rural schools for three years and is now a noncommissioned officer in the 105th United States infantry.

"Our eldest daughter is a graduate of the same school and is teaching her second term in an Albany county district. Our second son, age eighteen, completed his second year at the High school last spring and enlisted in the regiment with his brother. Our second daughter and third son are now in their second and first years respectively.

"Our railway station is Duane, seven miles from Altamont. Car fare is $27.50 per school year for each child. At the close of this school year our

total contribution to the D. and H. company for transportation for our children will be $347.50.

"It has been said that education weans our boys and girls from the farm. This we deny. If our sons survive the war they will return to rural life and occupation. So will our son-in-law who was a farm laborer and is now with the colors in France. We love the farm, our children love the farm, and with some privation and much labor we are educating them for the farm by the farm.

"The legislature has been moved by the clamor of tax slackers to consider the repeal of the town school law. Its repeal would placate a minority of unprogressive and ignorant economists. The department of education has given fair warning that its repeal would be disastrous. Education has made equal suffrage a fact. It has made an immediate prohibitory liquor law possible.

"In education lies the safety of our laggard democracy. Let us not take the backward step, gentlemen, let us go forward and consolidate the schools."

Albany Knickerbocker Press, February 26, 1918

Township Schools

The Legislature is now considering a new school law. It repeals the present Township Law; it provides that the present district school of a town shall elect trustees, which trustees shall unite and form a town board of education, very similar to the present town board of five members, excepting that union schools maintaining an academic department are excluded from such organization and themselves shall return to the old system of a separate board of education and separate tax for their own support. The proposed law puts the rural schools back entirely into the hands of the people of the rural districts, the only change seemingly being a united board of education and an equalization of town school taxes outside the village high school districts.

This removes from rural districts the burden of helping the high school or academic school district taxes only along the lines of tuition which they must pay as now for rural pupils attending the high school or academic school.

Speaking candidly the proposed change thwarts largely the purpose of the present Township System in one particular and that is the taking out of the hands to a considerable extent the care and maintenance of rural school buildings from the taxpayers of the separate districts. The rural school buildings, with occasional exceptions, have been shamefully neglected, and in many instances the children of rural communities may be grateful for the immediate action during the past year of the Township Board of Education, which began at once after organization to make repairs and improvements to rural schoolhouses long needed and found in a dilapidated and disgraceful condition in many instances.

If the present Township Law is abandoned or changed as proposed, then the Rural District Superintendent is the power that stands between the children and the taxpayers and comfortable and properly equipped school buildings. If the school officer has got sand enough and is not afraid of war he can bring about the conditions needed — and he always has the State Department behind him.— *Morris Chronicle, February 27, 1918*

Reply to Mr Lord

To the Editor of the Sherburne News:

It is with much interest that I have noted the recent articles in your paper upon the Township School Law. As a taxpayer and District Superintendent of schools I think it my duty to make a statement in regard to this matter:

First: So far as I am able to learn the chief objection of the Township School Law is the increase in the rate of taxation, a condition which after careful study I am convinced will not be helped to any extent by repeal of the law. Especially will this be true among those districts lying back at a distance from the prosperous centers. Teachers' wages have advanced and will advance still more, and it is my opinion that it will be a difficult matter another year to obtain the services of a country school teacher for less than $12 per week. We have difficulty even this year to obtain teachers for this wage. The cost of all supplies, repairs and other items of maintenance have advanced from 30 to 50 per cent, and a repeal of the law cannot reduce this additional expense in maintaining a school. In my judgment we should have asked for more state aid instead of the repeal of the law. When a district school could be maintained for $400 the apportioned perhaps $175 to that district, now it will be a difficult matter to maintain a district school for much less than $500. The State still apportions $175 to the same district. It is no more than right that the State should be asked to bear its apportionate share of this advance in the cost of maintenance.

Second: I also desire to call to the attention of those opposed to the Township Law that six months is altogether too short a time to give a fair test of operation. In the first place, there was no balance on hand at the beginning of the school year. In the second place, repairs which normally were made during the summer vacation, had to be attended to and paid for later in the season. Teachers' wages were raised this year, not by the town boards, but by trustees elected under the old district system. This item alone I have found to amount to from one to three dollars per thousand dollars valuation in many of the common school districts. This advance in wages ought not to be charged against the new system. A sum also had to be raised to provide for repairs during the summer vacation of 1918, and also to provide for a balance on hand with which to pay the first months' salaries of the teachers at the beginning of the next school year. Funds also had to be raised for new record books, and many other additional expenses resulting from a change to a new system. Many of these things will not have to be provided for another year, and it is my opinion that the tax rates next year can be somewhat lowered in the various school units of this supervisory district, even though there be some advance in teachers' wages. At least time should be given for a fair test of operation before the township system be so severely condemned, for I am of the opinion that the schools of any town unit can be maintained more economically under a township system than it would be possible to have them maintained under the old district system.

Third: The principle of the township system is right. Nearly every state east of the Mississippi rive and north of the Mason-Dixon line has a township system of schools. Simply because changing from the district system to a township system has resulted in an increased tax rate the first

year, causing some of the prosperous communities to pay a fair and just proportion of taxes for school purposes, is no proof that the principle involved is wrong, and even though I myself, had to pay more than double the school tax this year than formerly, I believe that the equalization of taxation for school purposes is right and just. To return to the old district system means high taxes for some districts, low taxes for others, and higher taxes for all. It also means a retardation in educational progress for at least ten or fifteen years. What our communities should ask for is not a repeal of the Township Law, but amendments which will do away with the objectionable features, bring more aid from the State, and warrant the successful operation of the schools under this system.

Yours respectfully

ALBERT C. BOWERS

—*Sherburne News, February 28, 1918*

A Reply to Mr Lord

Editors Sherburne News:

I have a high regard for Mr Lord but I can not agree with him on one point in his article in your last issue in which he deals with taxation for school privileges. He argues that those who receive the greater school benefits should pay more than those who receive less. He says, "If the children of a man have the opportunity while living at home to easily attend a school with an Academic department he should pay more for it than the taxpayer whose child only has the benefit of common branches." This seems reasonable, but I believe it proves too much. If a taxpayer should only pay according to what he or his family gets, what about those who have no children? The man with six children to be educated should pay six times as much as the man who has one; and many times as much as the man who has none; in fact as the latter gets no direct benefit from the school, either district or high, he should pay nothing at all. I have heard this argument advanced. I remember a very wealthy and childless judge berating the fact that he had to pay for the education of the numerous progeny of the immigrants. I asked him whether he would like to have a horde of ignorant and untaught foreigners vote on matters affecting his property and the welfare of his city or would prefer to have these voters educated and trained as far as possible in American ideals. The fact is that education is a benefit not merely to the man who has children to go to school but in a general way to all alike. We would all prefer to live in a country where education is more or less general rather than in one of almost universal ignorance like Russia. Education is not like other village or city privileges such as water and lights and police and fire protection which are of greatest advantage to those who live in the city or village and are rightly paid for by village and city people and not by those outside who do not profit by them. Education on the other hand is of advantage to all whether they live in the village or the country and should be paid for in equal proportion by all. I think that is the American theory.

At the same time, Mr Editor, the school privileges in all parts of a town should be made as nearly equal as possible. That is why I believe in the

township system as it is and has been for many years employed in neighboring states. The trouble as I understand it with our present township school law is that it is neither one thing nor t'other; neither fish, flesh or fowl or good red herring. It ought to be made one thing or the other. It might be repealed. I believe we would be in line with modern progress if instead we should make it what it ought to be and carry out in good faith the township system as found in other states. According to this system the old districts would be entirely abolished. The school business of the whole town would be put into the control of a board representing the whole township. Schools would be combined and as soon as practicable modern school buildings with all needful appliances and conveniences would be built in one or two well chosen centers outside the village. If the system is carried out as far as it is in many towns free transportation would be furnished to those who need it. In this way school privileges would be equalized as far as possible through the whole township.

Something like twenty years ago, Mr Editor, I wrote some articles for the News on the township system. I had come from a state where the old district system had then been long abandoned as antiquated and inefficient. I trust that "An Interested Party" and myself are not the only persons in Chenango county today who favor the new way. New York is now one of the very last of the states to see that the district school system is prehistoric. "The little red schoolhouse" is very poetic and all that but it belongs to the age of the stage coach, the spinning wheel and the tallow dip. Sooner or later it will be superseded by something better.

Yours truly

February 25, 1918 WILLIAM A. TROW

Sherburne News, February 28, 1918

The Township Education Law

Commenting on the attacks upon the Township Education Law the *Union* expressed the opinion that the real animus behind the criticisms of the law was the alleged increase in the cost of maintaining schools. We further expressed the opinion that this alleged increase was in no sense attributable to the law.

When the schools came under the operations of the township law last August there was not a dollar in the town treasuries as a working capital for the school system. The districts of the State which then came under the provisions of the law had been in the habit of carrying a balance from year to year for working capital which in the aggregate amounted to between one and two million dollars throughout the State. The towns were without this working capital and it had to be included in the amount raised by tax for the first year. No figures are available to show just what the amount by which the first year's school tax was thus increased amounted to, but in the cities and villages where such funds have maintained, the records show that the balance from year to year has averaged about 10 per cent of the total tax. It is reasonable to assume therefore that at least 10 per cent of the amount raised under the township law for this first year is due to the necessity of raising this working capital and not in any sense to the provisions of the law.

A study of school taxes raised this year under the township law shows an increase of about 30 per cent over the last year under the old district system. Ten per cent of this, we have seen, may reasonably be attributed to a necessity which will not exist after the first year. The remaining 20 per cent is easily accounted for. The cost of maintaining schools, like the cost of labor and materials going into any other line of activity, has materially increased during the year. Reports from nearly fifty cities and incorporated villages in New York State show that the increase in the cost of maintaining schools has been from 15 to 30 per cent during the past year and that the average increase throughout the State is not far from 20 per cent. There is no reasonable ground for the statement that the township law has increased the school tax.

What it has done is to equalize the school tax throughout the town so that every $100 of assessed valuation in the town pays the same amount of school tax, just as every $100 assessed valuation pays the same highway tax, the same general town and county tax, and the same State tax. Every $100 of assessed valuation in a town pays the same tax for the maintenance of improved highways, although the improved highway passes by very few of the acres so assessed. The result has been to increase the school tax in some portions of the town and decrease in others. The records show that the tax has been decreased in more school districts than it has been increased. It is the people who live in the districts where the increase is effective who are making the noise. The people from the districts where there has been a decrease have not been heard from.

We do not believe that, on a sober second thought, the people who are criticizing the new law, will be proud of their precipitate action. They will, we think, come to realize that the school system of the State is one of its important foundation stones, that its maintenance is for the benefit of the whole State and that the proper unit for distributing the expense is the town, just as they have come to recognize the town as the proper unit for every other form of local taxation.

There are undoubtedly defects in the township school law. Its most ardent supporters do not claim that it is perfect. But we believe that its principle is sound and that its critics might be much better employed to improve it than in an effort to destroy it and return to an antiquated system which has no merit to recommend it.— *Chenango Union, February 28, 1918*

The Little Red Schoolhouse

The Eagle has often agreed with Governor Whitman and much less often with Senator Elon R. Brown, but on the issue of the "little red schoolhouse," Senator Brown is right and Governor Whitman is wrong. The idea of capitalizing the sentimental interest in the "little red schoolhouse" in order to secure the repeal of the township school law is political buncombe, in this case fitly contracted to "bunk."

The interest of the farmer in the "little red schoolhouse" is not because the district school system gives better teaching than the town system, with its opportunity for the farmer's children to pass on from their neighborhood school to the town high school, but because the district school system gives more patronage to the political leaders of the school districts and

enables them to keep their school tax down. There is a teacher to be hired for the district school for every term, and so long as her selection is in the hands of the district committee she becomes an item of patronage which is convenient if not profitable. In the old days there were districts in which every family having a daughter who had put up her back hair "got a whack" at the summer term of the school. In the summer the big boys and girls stayed at home to work, and it was held that any girl whose father had a vote was a good enough to teach the little shavers.

The compulsory education law may have destroyed that primitive form of graft, but the power to choose teachers and to buy material when a new schoolhouse is to be built is still attractive to the sort of men who are elected on school district committees. The wiping out of their "home rule" under the town school law is the root of a good deal of the effort to swing the State back to the old and utterly inadequate district system. Half a century ago, when the "little red schoolhouse" was all there was for rural communities, it started many fine men up in the world. But in those days the demand for good teachers for cities and big towns was not so strong, teaching had only begun to be an organized profession and a great many college students and young women of the type who now become high school teachers were glad to get district schools to teach. The only chance to secure that grade of instruction now is through the town system, which gives the good teacher a steady job instead of one held at the will of the local committeeman. The town system has come to stay and Governor Whitman in trying to stop it suggests Mrs Partington and her broom at the seaside. He seldom gets on the wrong side of so sound and progressive a measure as the town school law.—*Brooklyn Eagle, February 28, 1918*

The Township School Law

To the Editor:

The township school law seems to have us all going and coming. It has not had a fair trial. As a former trustee for the 10 years previous to the taking effect of this law, and as a member of the present board, I would not repeal it, but amend it. In making the town the unit of taxation it is good and the district that I live in pays one-third of the taxes, and would have had a tax rate this year of four mills. Under the township law it was 6.15. The good point was, that two districts for several years did not keep school, therefore paid no taxes. Now everybody does. The same faults in the township law were in the old law. The rural schools are held down to grade work, the main reason being for lack of taxable property. When the mortgage tax law passed this district lost $9000 of assessable property another nearby district lost $6000. There went what would make five good farms in assessed valuation or nearly one-half of some school districts. No property should escape school taxes. No one should be in any school office that does not have children in school. There are too many without them, that are put in for the purpose of keeping down taxes, regardless of any good to the children. I agree with Mr Yager in that the new bill affords no better school facilities. But it is a better business method for running them. If the department had with a little more foresight buried the sanitary closet order until after the war and the State not enforced the

physical training law in rural schools until it could have been carried out, half the fault with the present bill would disappear. Consolidations should never be forced and no school should be maintained without 10 pupils. High school girls should never be sent out to teach us hayseeds farming until they know that twisting a cow's tail never milked a cow, none but normal graduates with agriculture training at Cornell or some other place should be allowed to teach in rural schools. By my experience in serving in the regulars during the Spanish war, I know that physical training is a great thing for anybody. The way it is done in Richfield is by proxy. Our district superintendent hired the physical training teacher and schools had been going five weeks before we knew it, and we were asked to pay one month's salary before contract was signed. Since then the teachers in this town have each received one letter per month and each school has been visited twice by the teacher, during the 20 weeks of school. The parents are asked to sign a card stating their children have put in three hours of physical activity at home during each week. The State will pay one-half of this and the town one-half. Why not furnish each teacher in town with some book upon physical training and save this graft or unearned salary? The best way is to oblige every rural teacher to learn it and not allow them to teach until they do, in the meantime suspend the law.

If the State would select the central school district of each town and support it to the extent that taxes would not be or amount to confiscation obliging such school to teach agriculture and high school work (at least two years high school), would reduce the rural schools by one-half in less than 10 years. Unless something like this is done to stay the flow from the rural districts to our industrial centers, and where proper schools are maintained, you will all pay higher and higher for what is needed to sustain life and any law like the old or present, until it contains something like the above, will not be popular.

Richfield, N. Y. FLOYD B. PALMER

—*Richfield Spa Mercury, March 1918*

The Rural School Question

Editor Post Express:

This is no time to waste money. We have paid twice and three times as much for our schools this year. They are no better than before. We all know of injustice, unfairness, poor teachers, poor schools, the time of the children wasted, the money of the parents wasted. We all know what we don't want. We have talked, we have written letters, we have criticised. Things are not right, more money spent, no results. This is extravagance, inefficiency or graft. The schools are in a mess. Now we will have to go to work to get them out. We must decide what we want, then go ahead and get it. Everything is possible where the stake is the welfare and future happiness of our dearest possession,—our children.

1. We want equal educational opportunity for every child in New York state, whether he live on a farm, in a town or in a city. We want equal educational opportunity.

Fifty years ago we were a homogeneous people with agriculture as the basis of our economic life. City and country were practically on an equality,

socially and economically. The educational opportunities of the city child and the country child were equal. With the introduction of machinery, the building of large factories and industrial enterprises, the wealth became centralized in the cities. There was a corresponding period of depression in the country. The country school has remained what is was because better schools mean more money. The cities had improved, the money had improved their schools until now the opportunities for education are very unequal, a most undemocratic condition.

Fifty-eight and five-tenths per cent. of the children between 6 and 20 years of age in the United States live in the country, and 41 per cent. of the adults. So less than half of the people are asked to educate more than half of the children.

The percentage of illiteracy in the country is just double that in the city. And 50 per cent. of the country children never get beyond their own districts.

The solution of the problem how to give to every child in the state equal educational opportunity, is to make the state the unit of education; not districts, nor townships, nor counties but the state. All the property in the state, including city property, should be taxed for the support of every school in the state, a uniform tax rate. There should be a state department of sufficient strength to direct and unify the educational development in the state and entrusted with the control of all the school funds. This would mean that every school, wherever located, would be a state school. There would be one standard for all in buildings, equipment and teaching force.

This would distribute the corporate and other wealth now centered in the cities, over other territory where it is so sadly needed.

A standardization in education is not a new idea in our state. For many years we have had the Regents' examinations, which insure a standardization of results, but not of the means by which these results are attained.

Why should the wealth of the cities help support the schools in the country?

First, because it costs more to educate a child in the country. In Michigan in 1902, in schools of less than six pupils the cost per pupil was $99.50; in schools of less than fifteen pupils it was $41.50, and in the cities it was only $19.50.

Second, because the country feeds the city. A recent report shows that 45,000,000 producers are feeding 90,000,000 consumers. It shows that at the present rate and without a war, in 20 years from now we won't be raising enough wheat for our own consumption.

Food will win the war.

Don't waste it.

Food will win the war.

Help raise it.

Food, food, more food. The city people must have food.

The farmer wants his children educated.

The successful farmer can afford to move to the city in order that his children may be well-educated. But the city can't afford to have him leave the farm because he is the man who can make two blades of wheat grow where one grew before.

There are 350,000 teachers in the rural schools of the United States. Of these 68,000 have no professional training whatever, and only 1,100 are college or normal school graduates. Would this be tolerated in the cities? Our

Normal schools are State schools for the benefit of all. Are these schools training girls to teach in the country? Are they trying to create an interest in rural work?

We want our children in the country to have at least the medical care received by children in the city schools.

A child is an asset to the nation only when he has health, trained ability and a living desire to serve the state.

Is the health of our children being conserved when they are compelled to assemble in a school building and are not protected against infectious and communicable diseases?

The discrimination against the health of country children has gone on long enough. Not to protect them is a crime.

We want our schools out of politics. One of the greatest obstacles to rural school progress is partisan politics and factional favoritism. A noted educator has said:

"The only remedy for such evils is creation of public sentiment that will demand that all public school officers make merit the determining force in the selection of teachers, and public economy their motto in the administration of public school funds. In the management of public schools all distinctions, social, political and religious should be banished, all differences hushed. This management should recognize neither party nor church creed, condition nor station, but it should be so administered that its bounties and benefits will fall in equal measure upon all."

Pultneyville, N. Y., March 1, 1918

FLORENCE FORBES CORNWALL

—*Rochester Post Express, March 2, 1918*

Favor School Law as Forward Step

Downsville, N. Y.,
February 26, 1918

Editor Reporter:

I did not intend to say anything for publication relative to the township school law. I have refrained from doing so by main strength. But I am not willing to allow the statements of my good friend, A. P. Cook, of Cooks Falls, as published in last week's *Reporter,* to go unanswered because they relate to the acts of the town board of education of which I am a member, and his statements are based upon a misunderstanding of the law or a misapprehension of the facts, or both. The desks removed from the school house at Cooks Falls for use in the new department recently organized at Horton, have not been appropriated upon the assumption that the town owns them under the law. It does not. They are the property of the Cooks Falls district and will continue to be until appraised and paid for. The board has had occasion in other instances to remove certain school furniture from one district where it was not needed to another district where it was needed, but an account has been kept, and all such articles of property will be credited to the district owning the same or returned to the owners and rental paid for the use of the same.

Section 353 of this township school law provides that an appraisal of all

school properties in the several districts shall be made within one year from the time the law went into effect, and the value thereof apportioned among the taxpayers of each district in the ratio of their several assessments, and certificates of credit issued and delivered to each taxpayer, which will be paid in the manner provided by the law, and can be used and cashed at a bank in the same manner as a town audit. This appraisal would have been made last fall except for the fact that opposition to the law developed among certain farmers whose taxes had been raised by equalizing the school taxes and making the town the unit of taxation instead of the school district. Not knowing what would be the fate of the law this winter it was deemed advisable to defer the appraisal of school properties throughout the state until spring. If the law is not repealed the properties will be appraised this spring. If it is repealed the school furniture taken from various districts will be returned to the districts owning the same and the rental value thereof paid. This is all I expected to say, but having the paper in my typewriter I would like to finish out this sheet if I will not be taking too much of your valuable space.

I would like to state first that because I happen to be a member of the school board and privileged to work in that capacity for nothing and board myself, I am not biased in favor of the law, but think I can judge of it fairly upon the merits. This law has increased my real estate school tax seventy per cent, so it does not work to my financial advantage, but it does square with my sense of justice. I think I should be required to pay for the cause of public education in the town where my property is located at the exact rate which the other taxpayers in the town pay. For the past thirty years I have taken a lively interest in the education of children in the public schools, as a school teacher, as a school commissioner, and as a member of our village school board, and have kept in touch with the school affairs of this state, and to some extent in some other states. Feeling this interest I have read all that has been published in adverse criticism of the law in our county papers, and also many articles in papers published in the cities, and I am frank to say and candid in saying it, that there is a very great amount of misinformation abroad concerning the provisions of this law. In nearly every article which I have seen written in opposition to this law, its provisions are misconstrued or misstated. What is needed in reference to this law is not its repeal, but the enlightenment of the public as to its provisions. Take for example the three letters published in last week's *Reporter*, not that I desire to criticise the writers, for any other letters written in opposition to the law which have come to my attention would do as well. The complaint of Mr Misler and Mr Downer is that the law is to blame for taking their children away from Burnwood or Elk Brook and conveying them to a school many miles away through zero weather, etc. Now, as a matter fact neither the school at Burnwood nor at Elk Brook has been closed, and no children conveyed from either district, and there is not the remotest probability of any such event happening. There is no provision in the law requiring the closing of any district school and the transportation of the children to distant places. In fact the law provides in the very first section that no district shall be consolidated with another district without the approval of a majority of the voters of both districts. And so it goes. The same sort of criticism runs through all the letters I have read.

They take some old clothes of fiction and stuff them with their imagination and set up this scarecrow and call it the real thing and proceed to throw stones at it.

If those disposed to condemn the law would take the law itself and read it, and not base their judgment upon what somebody else says about it, and compare it with the law as it existed before the township amendment, there would be much less opposition to the law. Educators have fought and bled and died for this law. It is the result of the well considered and mature judgment of men and women of wide knowledge and experience in rural education, who have had the advantage of understanding the practical workings of township school laws in other states where the plan has been worked out and tried out and succeeded. In those states they have seen the same opposition when the law was first put in force, that they now see in this state, and they have also seen that opposition fade away and after a few years the most violent critics became its firm supporters. And that is what would happen in this state if the repeal of the law could be deferred for a year or two and give time for a fair trial.

It would seem that a law thus conceived and worked out in the cause of education in rural districts, and which has the support of the education department, regents of the university, district superintendents, school teachers, and all educational associations, ought to receive respectful and sympathetic consideration from those who have made no special study of those matters. There is a lot of camouflage used to hide the real cause of the opposition to this law. The foundation of all the opposition that has arisen may be found in the fact that the big farmer who assumes to speak for farmers generally, and who lives at or near the rich and valuable portions of the town where taxable values are high and where the railroads and corporations are located, have been compelled under this township law to pay his just and equitable portion of taxes for the support of schools in his town, and by thus equalizing the tax rate over the town, his taxes have been materially increased over what they were under the district plan. The fact that the small farmer living on cheaper lands and remote from creameries and village has had his tax lowered proportionately does not concern the big fellow. It is the big farmer who is doing the kicking. It is he who attends farmers' gathering and does the talking. It is he who talks about preserving the little red school house, which by the way is not in his school district, but is situated in the back district where the farmer has been paying under the district plan as high as $60 school tax on a thousand dollars assessment, while the farmer who is now assuming to speak in his interest has been paying as low as $8 on a thousand. Under the present law they both pay about $15 on a thousand.

It must not be supposed that all who have had their taxes thus increased are opposed to the law; it is only a portion of such, and a small portion at that, but a very noisy portion. They are ashamed to admit the real cause of their opposition, and are assuming to base their opposition on other grounds, and even assigning provisions to the law which are not in the law at all. Most of what we hear against the law is said in good faith, but based upon what somebody says about the law and not upon the law itself.

Governor Whitman approved the township law one year ago; in his annual message last fall he asked that the law be amended; later in a special message

he demanded its repeal. Speaker Sweet says that the Governor obtained from him in confidence what he and the other politicians had agreed upon with reference to this law, and then incorporated this in his special message. In other words the Governor stole Speaker Sweet's thunder, and the Speaker did not like it as he had notions of running for Governor himself next fall and he wanted to win the favor of the farmers by acceding to their wishes in respect to the school law.

The politicians at Albany are not at all concerned about the rural school law. With them it is anything to get back into the good opinion of the farmer in order to get his vote next fall. So the politicians have introduced a rural school bill which repeals the present township law and enacts another law in its place, and this new bill has been scattered broadcast among the farmers and farmers' organizations to ascertain if it suits them. This bill was drawn without consultation of the education department or the regents of the university or any other educational body. Even the chairman of the Assembly committee on public education refused to introduce the bill, and the one who did introduce it is evidently unwilling to father it as he requires the statement in the heading that he introduces it "by request." About two-thirds of this bill is copied verbatim from the present township law. Some of the new matter cannot be understood and would lead to confusion if enacted into law. Some of its provisions are unjust and will greatly aggravate the "evil" it assumes to remedy. If this bill is enacted into law, the fellow who is now kicking against the present law will find that he has jumped out of the frying pan into the fire.

I don't know that the politicians who drew this bill are to be much blamed. They were called upon to do the impossible thing. They undertook to provide a remedy for an evil that was not contained in the township law at all, but resided only in the imagination of those who were opposing the law. Allow me to make just one comparison between the present law and the proposed law drawn to correct what they call an injustice in the present law. And in doing this I will take the matter alluded to by Mr Cook in his letter above referred to, and make the comparison concrete, so no one will fail to understand what I mean. Mr Cook said that Cooks Falls has a school house costing $2,500, well equipped, and he feels that it is unjust to ask the taxpayers at Cooks Falls who have already been taxed to build and equip their own school house, to pay their portion of the tax to build a new school house in another part of the town from which the Cooks Falls people can never receive any benefit. I will assume that the valuation of all the taxable property in the town is one million dollars; that the value of the Cooks Falls school house and equipment is $2,000; that the assessed valuation of the property in the Cooks Falls district is one hundred thousand dollars, and that Mr Cook's property in Cooks Falls is assessed at $1,000. Under the present law when the school properties are appraised and certificates of credit issued to the taxpayers in the several school districts as provided in the section above referred to, Mr Cook will receive $20 as his proportion of the value of the school property in his district. Pepacton, ten miles away, needs a two room school house at a cost of $2,000. This amount will be assessed on the whole town and Mr Cook will pay as his proportion the sum of $2. That is the way the matter works out under the present law.

Now how does this proposed law meet the situation? It would lay the tax on the whole town to build the school house at Pepacton, except the Downsville district, and deducting the valuation of the property in the Downsville district, Mr. Cook's taxes would be $2.50, and he would have no credit whatever on account of the valuable school property in Cooks Falls. Under the present law every district receives full credit for its school properties, so that each district is placed upon an even footing. Under the proposed law the district having valuable school properties is reduced to the same level as the one having none at all. There are other provisions of the proposed law that "remedy" the evils of the present law in the same fashion. All of which proves the truth of the adage, that a shoemaker should stick to his last.

It is unfortunate that we have so many politicians at Albany and so few statesmen. Allow me to quote the words of Robert G. Ingersoll in his great tribute to Roscoe Conkling delivered before the legislature at Albany.

"The politician hastens to agree with the majority, insists that their prejudice is patriotism, that their ignorance is wisdom; not that he loves them, but because he loves himself. The statesman points out the mistakes of the multitude, enlightens and enlarges their minds and educates the conscience, not because he loves himself, but because he loves and serves the right."

If those who are running affairs at Albany were statesmen instead of politicians, instead of yielding to the behest of those who do not understand the law, they would enlighten them concerning it and point out the mistakes of the opponents of the law and disclose its merits. Then practically all opposition would cease. In every farmers' gathering in this State where the township law has been discussed, and opportunity has been given to some educator to explain and interpret the law, opposition has been overcome. One instance of this was at the recent meeting of the delegates of the state federation of farm bureaus at Ithaca representing a membership of 50,000 farmers, where Professor Work of Cornell University explained the merits of the law, and answered every objection so satisfactorily that the report says that Mr Work made a defense of the law, which carried 1,000 persons who heard it with him. Only yesterday the representatives of the New York State Woman Suffrage party, who claim a membership of 1,000,000, issued a statement strongly opposing the repeal of the township school law, and declared that its repeal "will be little short of a calamity." The politicians who have started out to wreck the rural schools in order to promote their own political fortunes, may find that they have also wrecked their political fortunes.

E. E. CONLON

Delhi, N. Y., Feb. 26, 1918

Editor Reporter:

In the outcry against the present system of school maintenance and government, raised in many parts, the objection heard oftenest and urged with the greatest vehemence, is that it has greatly increased the tax on property without contributing to the comfort or efficiency of the schools. The fact that an increase in taxation was inevitable under any system is entirely lost sight of. To bring this act clearly to the attention of the people, as briefly as possible is the purpose of this article.

Records in my office, compiled from the annual reports submitted by the trustees whose terms of office expired July 31, 1917, show that the aggregate amount raised by the towns forming the third supervisory district, excluding the high school districts of Delhi and Walton, during the school year 1916–17, was $15,602.04, divided among the towns composing the district as follows: Delhi, $4,016.01; Hamden, $4,778.61; Walton, $6,807.42. As a matter of interest, I may add that the Delhi high school district alone raised during the same year $13,292.50 and the Walton high school district alone raised $24,967.69 or $9,365.65 more than all the common school districts of the three towns raised in the same year. The registration of Walton high school last year was 768; the registration in all the common schools in the three towns was 883. In other words, Walton high school district expended $32.50 for each pupil enrolled in its school while the average expenditures in the common schools of the supervisory district was but $17.65. A whole volume of commentary is wrapped up in that difference.

The new town boards of education began the exercise of their duties on August 1, 1917. They adopted budgets for the current school year aggregating $22,055.52, an apparent increase of $6,453.48. This aggregate budget is divided among the towns of the supervisory district as follows: Delhi, $7,000; Hamden, $6,755; Walton, $8,300.52. These sums were levied upon the taxable property of the towns.

I intimated at the outset that an increase in taxation was inevitable under any system. Prior to the enactment of the township law, the state legislature had provided that all of the old outside toilets should be abolished and toilets installed inside of the school buildings. This provision is to be carried into effect on or before September 1, 1918. To meet this requirement, the several boards included in the budgets adopted the sum of $3,200, or approximately one-half of the total increase in expenditure. It is not expected that this $3,200 will complete the required installation of inside toilets and in all probability an additional appropriation will have to be made for this purpose.

Another enactment of the state legislature previous to the passage of the township law, is the law providing for physical training in all of the schools of the state, public or private. Last year, the cost of this training to the common school districts of the supervisory district was $389; this year it will be approximately $720, or an increase of $331.

Last year the aggregate amount of wages paid to the teachers of the supervisory district was $10,628.23. This year there will be paid according to contract for teachers' wages, $12,519.56, or an increase of $1,891.39. These wage items do not take into account the public money received from the state, but are the actual amounts levied upon the property of the districts; and this increase would have been more than $1,000 greater than it is but for the fact that these town boards have been able to temporarily eliminate five schools by distributing the pupils of those schools among neighboring districts, thereby saving the cost of maintenance in large measure, and affording the pupils better school advantages than they could otherwise have enjoyed.

It must be remembered that nearly all of the teachers engaged at the present time were tentatively contracted with by the trustees who were

elected at the annual school meeting held last May, the new boards merely ratifying the agreements made then, consequently the township law is in nowise responsible for this increase. A raise in teachers' wages was absolutely necessary and a still further raise will be necessary if our best teachers are not to be diverted to occupations that offer more attractive salaries. Salaries in other occupations have advanced much more rapidly of late than teachers' wages.

Another item of actual increase that cannot be charged against the township law is the amount of money that was left in the hands of the several school collectors on July 31, 1917, the last day of the district system. The aggregate of the sums in the hands of the fifty-five collectors in the three towns was $1,691.77. The new town boards were obliged to credit the districts with these several amounts and to start with an absolutely clean sheet, whereas the districts would have had these amounts as a capital asset.

It will readily be seen that these four items of increase, the $3,200 for inside toilets, the $331 for physical training, the $1,891.39 increase in wages and the $1,691.77 virtually paid back to the districts, wipes out the $6,453.48 added to the tax burden of the supervisory district and leaves a margin of $660.68 to the credit of the more efficient management of the new town boards. Then add to this margin of credit the further facts that these boards have provided more generously for school libraries; for repairs; for janitor service and for contingent expenses than has ever been done before, and the statement I made before the county grange last year, and also in the public prints about the same time, that "The township law stands for increased efficiency at relatively decreased cost," is amply justified. Taxes are higher to be sure; the aggregate of taxes would have been higher still under the old system. They will be still higher for some years to come under any system than they are now. School facilities in very many places are wholly inadequate to present day needs. Many buildings must be extensively repaired or replaced. School grounds must be enlarged and equipped. Transportation facilities must in some sections be provided for and instructional equipment must in almost every place be largely increased. Facilities that sufficed a half century ago are wholly inadequate now.

The question is frequently asked me, "Why have not some of these requirements been provided for during recent years?" The question is a perfectly proper one and perhaps this is the proper time and place to answer it for the benefit of all. I have been in this office six years. When I entered upon its duties, it was with an enthusiastic determination to improve rural school conditions, as some sections know. Four years ago the township bill was introduced into the state legislature; that and each succeeding legislature struggled with the problem until the present law was enacted a little less than one year ago. As I studied the various bills that were introduced and became aware of the fact that none of them made provision for the reimbursement of districts that had made expensive repairs, it required no especial keenness of perception to see that a double burden would inevitably fall upon those districts if the bill should become a law. That they would not only have paid for their own improvements, but would also have to help pay for the improvements of other

districts. It seemed but the most ordinary business sense to go slow, and for the past three years I have gone slow. If that be a matter for criticism I must abide it. Still there have been some improvements: two entirely new school buildings, not counting the ones erected by high school districts; several repaired from the foundation up; fourteen combination out buildings (woodhouse and toilet).

Six years ago the children in several of the districts that came under my supervision were condemned to the old wooden benches; every one of these, except in district 15, Walton, has given place to new iron seats and desks. I found a number of schools without a semblance of a school library; now the smallest library in the supervisory district has thirty-four volumes and there are but seven districts in the three towns that have less than fifty volumes and nineteen of the fifty-five districts have more than one hundred volumes each. Then but very few schools had anything better in the way of blackboards than the old greasy wooden ones; now hundreds of square feet of slate boards are in use. Bookcases, wall clocks, water jars, wash basins, soap and towels and reputable wall pictures and many other conveniences and comforts before almost unheard of are now to be found in most of the schools. All of the schools have been provided with the syllabus prepared by the state and in addition to that with the monthly syllabus outlines prepared by the district superintendents of Delaware, Otsego and Schoharie counties, an invaluable aid to the work of the teacher. The grade work is much more closely followed and an increasing number of grade certificates is sent out from this office each year. And still more gratifying, perhaps, than all else, is the fact that each succeeding year sees a greater number of regents' preliminary certificates earned in the rural schools.

Another objection that is very frequently and very persistently urged against the township law is, that it is going to obliterate the school districts as they have existed heretofore and consolidate them into one or more central schools to which the children of the outlying territory must be transported. How this belief originated, or why it continues to exist, is difficult to understand; nothing can be further from the actual facts than this belief. I am sure that those who constantly reiterate it have never even read the present law. The very first paragraph of the township law reads as follows:

Section 330. School districts continued. Each school district in the state is hereby continued as such district exists at the time this act goes into effect or until modified as provided in this chapter. No order consolidating two or more school districts shall be effective until such order is approved by a majority vote of the town board of education of the town or towns in which such districts are located, and thereafter approved by a majority vote of the qualified electors of each district present and voting at a meeting of the districts consolidated by said order.

Those who are fearful of consolidation should be the very last to ask for the repeal of this law and a return to the former law. Let us briefly compare the procedure in consolidation under the old and the new laws. Before the adoption of the township system, a district superintendent, and before his day a school commissioner, could make an order consolidating

two or more school districts. He did not have to consult the trustees of the districts, nor the people of the districts; he simply abolished the old districts and made a new one. The only redress the people had if they did not like it was the doubtful expedient of an appeal to the Education Department at Albany. The method of consolidation under the present law is as follows: The district superintendent may make an order consolidating two or more school districts; that order must then be approved by the town board of education and then it must be submitted to the people of the affected districts and voted upon by them. If either the town board of education, or the people of either district refuses to vote in favor of the consolidation, the order of the district superintendent becomes null and void. How, in the name of common sense, is this procedure subversive of the principle of home rule? There are two chances now to defeat consolidation without an appeal to Albany and there was absolutely no chance to do so under the old law.

I have hoped and worked for the enactment of the township law; I believe in it; it has not yet had a chance to demonstrate its greater efficiency. There has had to be some experimenting and there have been some mistakes made; it would be strange indeed if there were none in the inauguration of any new system. Very many of the other states have discarded the district system and adopted the township system and not a single one has ever gone back to the district system. I hope our great Empire State will not be the first to take a retrograde step in this matter.

EDWARD O. HARKNESS
Dist. Supt.

—Walton Reporter, March 2, 1918

More About Township Law

Editor of the Enterprise:

In rebuttal to Mrs Merritt's testimony regarding the Wadsworth's, I wish to state that I am a regular subscriber and reader of two daily newspapers, one Republican and one politically independent; that I am more than an occasional reader of several others, both Democratic, Republican and Socialist; that I am also a reader of the *Rural New Yorker;* that several papers which I have read, printed the report that United States Senator Wadsworth had sued his home town, Caledonia, in Livingston county, because his school taxes were excessive and unconstitutional; that the *Rural New Yorker* printed the same report in its editorial columns and commented on it in its usual demagogic style, and that Mrs Merritt in one of her letters on the township school law and school taxation used these words: "We will take the case of our United States senator, who is also a real farmer, James W. Wadsworth, who at this time is suing his own town for excessive school taxation, employing the best legal advice obtainable — that of Elihu Root." But it is really immaterial whether the senator or the senator's father proves an alibi; the party which the Wadsworth's represent has gone on record as an enemy to the improvement of rural schools.

"To my certain knowledge," writes Mrs Merritt, "there has not been left standing in my town of Guilderland a school building answering to

anything like the description you have given of yours." And again: "Education we must and intend to have and, as in the past, the best obtainable, but we do not intend to have a group of city theorists, and a few slackers from our own communities tell us how, when and where we are to obtain these things for our children. . . ."

These criticisms of Mrs Merritt's I have answered at some length and in a general way, both in the *Union-Star* and in the *Knickerbocker Press*. But they have been answered tersely by different members of boards of education in Albany county who have congratulated me on the stand which I have taken for the improvement of rural schools. Here is a quotation from a letter to me written by a board member, dated March 6: "I have read your articles in the *Knickerbocker Press* and I wish to thank you for some of your statements. I have visited most of the schools in our town and know the conditions as they are; some of the schools have been very much neglected." Here is one from another member dated March 12: "I wish to congratulate you upon your stand for the township school law. From my experience as a member of the board I find the chief objectors to it are those who are most able to pay and nine-tenths of them have no children in school."

These letters vouch for the neglect which I have censured and tend to prove that the violent minority in the rural districts which we have antagonized is composed largely of the exponents of race suicide or birth-control.

Delanson, R. D. 3, March 20, 1918 WILL W. CHRISTMAN

—Altamont Enterprise, March 2, 1918

Township School Law

As so many objections to the so-called Township School Law have appeared in the agricultural papers during the last few months, nearly all of which seems to come from those who are apparently hurt by the law, I ask space for a few arguments from the other side. Section 331 of the law provides that a Union Free School district with a population of 1,500 is a separate school unit, therefore the extra expense of such school cannot be considered in the so-called extra expense of the town unit. This excludes nearly all of the village schools from consideration under this law. Second: One of the best features of the law is that providing for an equalization of taxes, for why should District No. 1, with an equal or greater number of children and paying the same amount for teacher, fuel, janitor etc., as District No. 2, adjoining, pay a tax four or five times as great simply because the property in District No. 1 is less in value than in No. 2.

My home town contains 17 school districts. During 1916 and for several years preceding one district with only three or four children contracted with another district to take the children for fifty dollars per year; the balance of the two hundred dollars received from the state was given to the party who conveyed the children and the mortgage tax apportioned on the basis of attendance and a penny collection taken at the annual school meeting paid the insurance. Thus this District containing some railroad property and one or two summer homes, for several years escaped taxation for school purposes while a district within three miles with seven

or eight children paid a tax of from $2.25 to $2.60 per hundred dollars valuation. This is not a wild or imaginary statement, but is a matter of record in the Education Department at Albany. In 1916 the tax rates ranged from 35 cents to $2.30 per hundred in a town 7 miles by 9. Under the present law the uniform rate is $1.00. As to the increased expense, the amount raised in 1916 was $5,700.45, in 1917, $6,311.84. Of this difference of $611, $243 is for Physical Instructor, $150 for Medical Inspection, formerly paid for the most part by the parents, and an appropriation of $75 for Truant Officer which was formerly a town charge and paid for by taxes levied although under another name. These are all items that have no connection with the new law. The balance includes premium on collectors and treasurers' bonds. The figures for the budget were taken from estimates furnished by trustees at the School meetings last May and in most cases were approved by the voters of the several districts at that time. Therefore there is at least one Board that cannot be charged with reckless extravagance with the people's money. As to consolidation of Districts and the passing of the "Little Red School House," if the writers of the opposition would read the law they would find that they are more fully protected than under the old law, as the present law provides for approval by the Board and majority vote by each District affected before such consolidation can take place. It would therefore seem that if proper care is used in the selection of the members of the Board (and there is little chance of getting persons who are not thoroughly interested in schools to serve without pay), there is nothing to fear from this source. There is, of course, as in all new laws, much chance for improvement in this one but if the people who are benefitted will make as much noise as those we have heard from there is no real danger of its repeal. I might say that after a careful count of the several pieces assessed in this town, 294 show an increase and 511 a decrease in the amount paid in taxes under the present system as compared with 1916. Whether this applies to all localities I am not in a position to say, but from my investigation am led to believe that a large majority are benefitted, and believe after the law is understood and is fairly in operation it will give satisfaction. I would be glad to hear from others who favor the law.

Respectfully

W. G. Robinson

Greenfield Center

—Saratoga Sun, March 4, 1918

The Township School Law

To the Editor of the Knickerbocker Press:

Sir: When we were boys an old uncle used occasionally to visit us. It seems but yesterday although it was more than thirty-odd years ago when he came and slept in the bed opposite ours in the big bedroom upstairs. Uncle Dan was a man of methodical habits and vigorous speech. One night one of us rose silently while he slept and with malice prepense removed his pants from the chairback, where he invariably hung them before retiring and substituted a pair of our own which were several sizes

smaller. Uncle Dan was an early riser, and we too on this occasion were alert, but feigning slumber when he arose. I well remember the white night-capped head moving about in the dim morning twilight, the stertorous, short breaths while he struggled with those pants, the final futile attempt to adjust them to his rotund waist, then the quick suspicious scrutiny and the climax when he exclaimed: "If I had a yaller dog that didn't know more than them boys, I'd shoot him—I would!"

I was reminded of this incident by those gentlemen of the present Legislature who by pretext or camouflage propose to repeal the township school law and re-enact the old district trustee system, to force upon the people an educational system long since out-grown, as appropriate and useful to us of today as those substituted pants were to our estimable uncle. To carry the analogy further I promise for the progressive parents of the State that when these gentlemen arise for reelection that they will have arrived at the end of their political fortunes and for the same reason that fate overtook us for our juvenile delinquency, instead of Uncle Dan's hypothetical yellow dog.

It may not be amiss to restate two of the reasons why I favor the township school law and the consolidation of rural schools. One reason is that those of my children who are from eight to fourteen years of age must walk two miles daily to attend a school where no systematic pedagogical method is maintained, in a building insufficiently heated, improperly ventilated and lighted and generally neglected; and where the sewage disposal is a threat to health and disgraceful to the State which tolerates it. Another reason is that two of my children have each walked approximately 2,400 miles and ridden 11,200 on the cars in taking a four-year course at the Altamont high school. This you will observe makes a total of 27,200 miles, considerably more than the circumference of the globe, traveled in securing their education.

Delanson, March 1 WILL W. CHRISTMAN

—Albany Knickerbocker Press, March 5, 1918

Township School Law

The following is a copy of a letter written by F. G. Wadsworth, Y. M. C. A. educational secretary, and an authority on educational matters through his connection with the Massachusetts State Board of Education:

Hon. DeWitt Talmage, Assembly Chamber, Albany, N. Y.:

MY DEAR MR TALMAGE: In view of the discussion relative to the school district law and the activities of certain agencies looking toward the repeal of the law I am taking the liberty of writing to you to express my opinion regarding the law in question.

My experience as a Superintendent of Schools in Maine and as agent for the Massachusetts State Board of Education has convinced me that the law as it now stands on the statute books, while not perfect, is a step in the direction of better schools for the rural communities of New York State.

I have been located here on Long Island since August 1917 in the capacity of Educational Secretary for the Nassau-Suffolk Counties Y. M. C. A. During this time I have had an opportunity to observe the workings of the

township law, also to hear the criticisms of farmers and others who favored the repeal of the law and I am of the opinion that their attitude is not due to any one cause but to a combination of causes.

The new law is criticised (1) because the tax rate has been increased; (2) because there have been few, if any immediate improvements in instruction; (3) because there has been no apparent increase in the scope of educational opportunities; (4) because the larger administration unit does not provide for adequate representation in the Board of Directors. These criticisms are practically the same as were made in the state of Massachusetts when the township law was under consideration there. In the practical operation of the law over a term of years, however, these criticisms will lose force.

The law as it now stands will no doubt need to be modified from time to time. The fundamental principal, however, of "taxing wealth where it is for the education of children where they are" to the end that a more equal educational opportunity may be provided throughout the commonwealth, is absolutely sound. Provisions should be made whereby (1) the work of the teachers in the rural communities may be more closely supervised; (2) systematic training of teachers in service may be carried on; (3) the enlistment of the interest of school masters may be obtained, through frequent round table conferences held in numerous centers throughout the State, in the improvement of school organization and administration.

I trust that this statement of conditions as they appear to me may be of service to you.

Assuring you of my desire to cooperate in any way possible in the promotion of a sound educational program, I remain

Sincerely yours,

F. G. WADSWORTH

—Greenport Watchman, March 9, 1918

The Agricultural Press and the Township School Law

To the Editor of the Knickerbocker Press:

SIR: While the daily press, the Legislature and farmers generally are discussing the township school law it may not be amiss for a farmer to analyze and perhaps to criticize in a friendly way the editorial opinion of the agricultural press.

A monthly farm periodical, having, I think, a larger circulation in this State than any other agricultural publication, is printed in an adjoining state where a township school law has been operative for many years. This magazine has refrained from venturing an opinion, editorial or otherwise, on the subject. It is apparently satisfied with the school law of its own and of the Empire State and is adverse to conserving anybody's chestnuts or fanning the political fire of any faction or party.

It has been asked why the two largest agricultural weeklies circulated in the State are publishing malignant contributions and violent editorials denouncing the township school law and demanding its immediate repeal. I think that the question can be easily answered. In the first of these magazines every contributed or editorial column on this subject might well be



W. W. Christman
An advocate of the township law

headed "Political Advertising," and carry a picture of Governor Charles S. Whitman at the top. The paper is printed in another adjoining state where a town school law has long been operative. Not one word condemning their own law has escaped them, but the editors have discharged their flammenwerfers indiscriminately at every public defender of the New York law. The reason for this remarkable editorial diplomacy is obvious. They expect to get subscribers where Governor Whitman gets votes.

Their competitor for the affections of the farmers of the Empire State is also a weekly magazine and published in New York. It is defendant in a $250,000 libel suit brought by the rival publishing company which claims to have been injured to that extent. * * * Their contributed and editorial condemnation of the township school law has been more vitriolic than any I have read, but their columns of disapprobation, which might also be designated "Political Advertising," should carry a composite picture of United States Senator James W. Wadsworth and Mr. Elihu Root. But this is really a camouflage to the swelling ambition of its publisher and associate editor. One of its editors resides on a farm in still another adjoining state where a town school law is also operative and which he has approved editorially. Its associate editor and publisher is a resident of New York and was not long ago appointed to an important office from which he was summarily removed. * * *

To the rural readers of The Knickerbocker Press who still retain two opposing wisdom teeth I recommend the following sentence which I quote from this editor's comment on the township school law hearing at Albany on February 27: "Governor Whitman signed the township school law last year, but since the demand for its repeal became so pronounced he characteristically abandoned it and is now courting credit by opposition to it." Personally I would not object if these gentlemen stopped the clock while they fought to a finish, but when they propose to turn the hands back for half a century I offer strenuous objections.

The gayety of their readers has been constantly augmented for the last two years by the recriminations which have been flung back and forth by the rival and belligerent editors whom I have mentioned. Were their magazines published in the same city personal encounters would possibly result. But I believe that the editorial opinion of those who shout "felon" or scream "liar" should be discounted in advance of its publication.

Delanson, March 13 WILL W. CHRISTMAN

—Albany Knickerbocker Press, March 15, 1918

Repeal of School Law

It is worth noting by the people whose ideals are those of civilization that in the Assembly Wednesday there was just one Republican that had the pluck to vote against the repeal of the township school law. The rest of the negative vote was cast by Democrats and Socialists. The bulk of the vote for repeal was Republican. Does such a contrast mean anything? Unfortunately there are men in all parties that will "play politics," yield to what they know to be unreasoning clamor if they think there is personal or party advantage in so doing. The judicious and conscientious voter in deciding where his support should go has to consider in which party this

evil tendency is most controlling. How can he have any doubt after the exhibitions this Legislature is making? Even the man whose name the law bears joined in the vote for repeal in confessed obedience to clamor.

Democratic Leader Donohue did not misstate the fact at all when he said:

I have waited for a good and sufficient reason to be advanced why this law should be repealed, but in place of a reason comes a tirade of abuse against the State education department officials.

The nearest approach to a reason was that given by Assemblyman Martin, of Oneida, when he said:

When this law was enacted a rural school teacher that I know who had been getting $9.50 a week resigned and was later hired at $11.50 a week. She taught in the same way, in the same schoolhouse, from the same books.

That is, her wage was raised a trifle over 21 per cent. How does that compare with the addition to what she has to spend to live, with all other wage increases, with the increases the farmers are getting for what they sell? It ought to be a matter of shame to every true man of New York that such stuff can be put forth on its representative floor.

Yet in such just facts as this, in surpluses or necessary revenues provided by new taxation to take the place of those returned to taxpayers of consolidated districts, and in the cost of the provision of sorely needed better schools has been the basis of all the howling that we have been hearing. Not a man has even attempted to show any other source of "increased taxes." Of course, talk like that of Assemblyman McCue that the township law violates the home rule principle was the sheerest nonsense. It ought to violate it in those districts that cannot or will not provide proper education for their children and those that used to pay no taxes whatever for that purpose, farming out the work on State money received. But McCue knows perfectly well that not one of these districts can be consolidated into another for the sake of better schools except upon its own vote.

Our Republican misrulers are doing about the wickedest thing they can do in catering to this spirit, subversive of all that is best in Americanism, its duties, its ideals and its aspirations. These misrulers are also stupid as well as vicious. For this spirit is small in comparison with the noise it has made. It surely misrepresents our average farmer. To believe otherwise is to distrust democracy itself and to say that the great cause we are fighting for in the world war is a fallacy.

It is still open to hope that the howlers will be camouflaged after the repeal of the township act by passing another embodying its essential features. But even that will make the course of the misrulers more, rather than less, despicable.—*Albany Argus, March 15, 1918*

Vote in Favor of the Rural Schools

Both sides agree that the fate of the township school repeal bill depends upon the Kings county senators. Woman suffrage, prohibition and other issues have so fully engrossed legislative and public attention of late that it is more than likely that the importance of the pending bill is not fully realized.

Should repeal come, confusion worse confounded would immediately follow. The rural, elementary schools of the State, of which there are

nearly 400 with less than one pupil and more than 3,000 with not more than five, would be thrown back into the stagnation and isolation of former times, and the working arrangements, financial and administrative of the new system, already well co-ordinated and functioning much more smoothly than could have been expected, completely dislocated or "scrapped"; in other words, a condition approaching chaos would fall upon the entire elementary up state school system.

Anyone who has followed the matter need not be reminded that so far, despite all invitation and opportunity, no argument worth the name has been advanced for repeal, merely a clamor, motive and source of which is everywhere understood personal and political, but with no substantial support, not even a respectable echo, based upon real, existing conditions.

Naturally "slackers" who have, through the combination of circumstance, schools for which they have never paid, would like to continue to enjoy immunity from taxation and education of their children at the expense of their neighbors, but that this sort of thing should be successful in civic and educational affairs, is no more popular nor creditable than in our great national and international contest.

To starve the schools of the State is, of all policies, the most penny-wise and pound-foolish; that New York in its public free schools is now to fall to the rear and far behind the rear of all its neighboring states and go back to the times of the turnpike, the stage coach and horse-drawn canal boats seems almost incredible. Kings county senators and their constituents ought to be grateful for the opportunity to decide the question of rural education rightly.

A Wisconsin governor, "Jere" Rusk, of civil war fame, after he had done a courageous act, remarked: "I seen my duty and done it," words which, excusing the grammar and applauding the deed, Kings county will repeat to its senators who defend and maintain schools of the State.—*Brooklyn Union, March 19, 1918*

Give Township School Law a Fair Trial

Resolutions regarding the rural school question were adopted unanimously by the Tompkins County Pomona Grange at its last meeting as follows:

"1. That the township law be retained and given a fair trial; that it be amended so as to cut out all schools maintaining academic departments.

"2. That the academic fund be increased from $100 to $1,000 per year.

"3. That the state tuition for academic pupils be increased from $20 to $40.

"4. That the public money for district quotas be made $200 for each rural school district.

"5. That physical training teaching be continued in the schools but that as soon as possible the local teachers be required to give all the work and thus eliminate a special teacher in said subject."

The report was submitted by a committee composed of Fred A. Beardsley, Hattie K. Buck, M. D. Batty, E. T. Wallenbeck.—*Ithaca Journal, March 20, 1918*

Democracy and the District Schools

Editor Eagle-News:

The feeling of the deep dissatisfaction with the new rural school law in New York State and the accompanying feeling of resentment and antagonism are the result of what I believe to be an unwise tampering with our rural school system without sufficient forethought on the part of those who advocated and pushed through the legislation. Such important changes as those affected by this law should be, when contemplated, made the subject of a thorough and extended, state-wide discussion. That is the only fair way of dealing with the public on the part of officials of the state education department, who are presumably responsible for the law, and members of the state legislature should have been closely enough in touch with their constituents to have known that the wishes and interests of the public were being antagonized, and they should have suggested and brought about, in default of such a step being taken by the education authorities, a referendum of the subject to the people of the state with ample time for thorough consideration and discussion.

That this law was thrust upon the people without a knowledge generally of what was being done is proved by the event. Had there been such knowledge it is undoubtedly true that opposition to the bill would have made itself felt as it is making itself felt now. According to all that I can learn from the newspapers concerning responsibility for the measure, it seems that the Grange organizations, or many of them, advocate it and used their influence, or allowed their influence to be used, to secure its passage by the legislature. Although not a member of the Grange myself I am heartily in sympathy with the work that is being done by that organization but I consider it a great mistake for any organization like the Grange, who include in their membership perhaps considerably less than half of the adult rural population of the state, to assume to speak, specially in such an important matter, for the entire body of citizens.

Still more culpable than the politicians or the Grange is the State Department of Education in its sponsorship for a law, concerning which it did not know whether it would meet the wishes and needs of the great body of rural school patrons of the State. There does not seem to be a realization on the part of the members of the State Department of Education of the real breadth and scope of the question with which they have been dealing. Their exclusive manner of handling the question without consulting the people shows this to be true. And the manner in which they have ignored the salutary and beneficent effect of the rural school system on the rural population in the past and the possibilities for good of that system in the future also shows this. In the pamphlet issued by the education department summarizing and explaining the provisions of the law and bearing date of July 2 last, attention is called to the fact that "the old school district system was adopted in 1795." Whether the writer of this pamphlet meant to stigmatize this system as antiquated and out-grown I cannot say, but this, it would seem, is the implication sought to be conveyed by his words. In contrast with the "old school district system," he states, in the sentence preceding the one containing the quoted words, "this law provides an entirely new plan for the administration of the rural schools of this state." Do the members of the

State Department of Education consider that the mere fact of "newness" is a proof of superiority? If so, they need only to be reminded, as we need to remind ourselves, of the antiquity of some of the most useful and precious of our laws, our customs and our institutions. I wonder if they consider that they, or any other body of men of the present day, could make an improvement upon the division and apportionment of powers and responsibilities devised by those who originated and planned our State and national governments and who wrote their constitutions? If so, they would find themselves opposed to the wisest and most learned of men since those early days, for it has been the task of such men to expound the principles laid down by the founders of our institutions, and instead of changing those fundamental principles, to express loyal allegiance to the wisdom and foresight of the founders who gave us those institutions.

The school district system is a part of, and fundamental to, our democratic system. There could not be a more perfect example of home rule than that afforded by the school district, and the loud and deep protests against this law are a sign that democratic government is still prized most highly by the people. The school district is the smallest of the units of government in our country, and its electors and elective officials constitute just as truly a unit of self-government as do the township, the county and the state, each in its own sphere and with its clearly defined powers of legislation and administration. The district school, I repeat, is fundamental in our scheme of government and education for it is there that the principles and duties of self-government are taught and responsibility for such teaching and close association with the work are absolutely essential to the integrity and highest usefulness of the rural school system. Education could not be brought closer to the people than it is brought by the district school, nor could opportunities for sharing in the work of education be increased or made easier, and this undoubtedly was the object of those who planned the system of country schools.

It is a very important fact, a fact that we need to remember, that democracy in this country and in every other country possessing any degree of freedom in government, is not a finished, a perfect product of previous experience. Here in America, which is certainly as far advanced in this respect as any country, there are pitfalls and dangers of many kinds threatening us and making of our experience thus far only an experiment, an experiment that may be ultimately overthrown. We cannot afford at any time, and least of all at this time when the freedom and progress of the whole world are threatened by the most powerful retrogressive movement known in history to allow any backward step or to introduce any element of weakness into our free democratic government. It is on this ground, therefore, of adherence to our principles of self-government that so many people throughout the state are demanding the repeal of this law. The other reason, which we see so often and so forcibly stated, namely, the added expense entailed by the law, an expense that many persons of good judgment believe will grow and become more and more burdensome, is perhaps in itself sufficient for a repeal, but whether so or not, certainly the people of this state and nation cannot and will not tolerate any interference with the rights and duties of self-government.

I wish to suggest that after this law is repealed the state education department with the co-operation of the people of the state, especially the rural population, enter upon a campaign for increasing the efficiency of the rural schools as they now exist. Let the officials of the department direct their energies to the development of better teaching ability in rural schools. However much may have been done in this direction in the past surely much more can be accomplished. The best results in education are not obtained by the machinery of a system such as this law has created, or by externals, or superficial routine. The teacher is the great instrument of progress and of results in education and this truth is witnessed to by the whole history of education. Let the department also seek to develop in the district superintendents, who are in reality a part of the teaching body, higher inspirational and cultural ability as well as practical administrative capacity, and to enlist them more than ever before in an effort to impart to teachers and schools whatever they possess in the way of such ability. School directors, trustees and the entire rural population should be included in this effort on the part of the education department. I believe also that, in order to increase the usefulness of the schools by bringing them movement which has made great progress in some parts of our country. The campaign is already under way. There never has been within the memory of persons now living such an awakening of the people of this State on the subject of education. Opposition to this law should not be allowed to slacken; it should be kept up till the law is repealed, and this campaign for popular rights should be made the beginning of a serious and persistent effort to improve the condition of the school, and so remove all pretexts for destroying or fundamentally changing our rural schools. Let the people continue the demand for the return of responsibility and power of action to themselves, the source from which it emanates and the place where it belongs, and let every assistance that can be obtained be welcomed and accepted. The whole body of citizens of this State interested in their schools and working for them will be an incalculably great influence not only for the better education of children and youth in the schools but for the education and development of all the people. This problem of better results in rural education cannot be solved by superficial methods and external changes any more than the parallel and related problem of the country church can be solved in this way, larger numbers in rural communities, greater interest, and more earnest, intelligent and devoted effort are needed. It is work that develops and it is activity that promotes growth. And this activity cannot be delegated to others without a corresponding loss in growth and development.

I ask that this question be looked at in this larger, more inclusive way and that thoughtless effort which dissociates education from the practical duties of citizenship be avoided. Our education should be directed to the development of the various powers of the individual and the object should be to continue the education, in its broadest meaning, of all citizens beyond the early period of formal instruction and preparation. To that end it is essential that citizens demand for themselves as a right the exercise of public duty, and that they perform every kind of public work that it is possible for them to perform, thus securing for themselves the strength and the growth that result from the exercise of responsibility.

Regarding the educational situation in which we find ouselves in this state, I make the following suggestion which is applicable to all matters concerning which legislative action may be taken, and which is a summing up, in part, of what precedes: Whatever expert knowledge may be required to deal with any given situation, and whatever confidence officials may have in their ability to deal with a given situation, action should not be taken without knowledge of the condition of public opinion and even in many cases without waiting for the development and education of public sentiment. That is to say, there should be an understanding and co-operation between the people and their representatives. And, more important still, the people should keep in closer touch with their legislative representatives and should watch closely what they are doing and what they propose to do. If public servants would take this view of their duties to the public, and if citizens in private life would more generally and faithfully perform this public duty, I believe far more satisfactory results would be attained in legislation.

CHARLES E. ROBBINS

Staatsburg, N. Y., March 11, 1918

Poughkeepsie Eagle News, March 21, 1918

The Township Law

Out of the discussion concerning the township school law throughout the State a new situation in the legislature has developed. It is assumed that the township law will be repealed, at least in those features which have proven objectionable and burdensome and in the place of these features will be substituted a liberal policy of State aid.

Under this policy each district maintaining an academic department will receive a district quota of $250 and an academic quota of $600.00, or a total of $625.00 more per year than they have been receiving heretofore. It is proposed that the quota for each rural school be raised to $250 — an average increase of $100, while district quotas for teachers will continue in addition.

It is further proposed that union free school districts maintaining an academic department shall not be a part of the township system; that the people retain the power to create units smaller than towns whenever the interest and convenience of any particular community require; that school district boundaries remain the same as at present until changed by vote of the people concerned; that contiguous school districts in different townships or counties be permitted to unite whenever the people by vote so direct; to give the people authority to establish independent districts whenever the public interest and convenience require; to increase the number of members on boards of education in the larger units, to preserve the principle of home rule and in other ways to increase rather than diminish the power of the local community in regard to the management of its schools.

Additional public money for Wayne County would be $31,075.

As 87% of the assessed valuation in the state is in the cities, it follows that the cities must pay 87% of the increase.— *Clyde Times, March 28, 1918*

Our Senator and Assemblyman are no doubt doing their best to preserve the good parts of the Township School Law and to do away with the objectionable features of this law. They are having a hard time of it, what with the bigotry of some rural gentlemen who are afraid their taxes will be raised on the one hand, and the desire of the education department to put New York State in the van educationally on the other. The Assembly has decided to repeal the Machold Township Law which has been in operation the past year. The Senate will probably follow suit unless they can be forced to see the advisability of amending it to conform to later and better ideas. All rural well-wishers of a better educational system for our country schools should look up the provisions of the new law and make their wishes known to our lawmakers. They want to hear from the people. In our opinion the proposed new law eliminating High and Union schools altogether from the Township system and providing for a payment by the State of $250, to each rural district, and $600, to each Union or High school, is a fairer arrangement than the present law and will overcome many of the objections to that law.—*Hamilton Republican, March 28, 1918*

Discussion of school law was next on the program and it started with explanations about the law by Manager Taylor and Dr. Kimm, district school supervisor. It was pointed out that as the township law had been repealed that it was not intended to return to the old system but that the new proposed act called for the allowance of $250 to each school district in a township and that $500 was to be allowed each district having a bonded indebtedness. There would be a salary only to the clerk and the treasurer and the teachers for the various schools were to be hired by an educational board whose membership of three or five would be elected by the qualified electors of the township at an annual election called at some central meeting place in the township.

There is to be a custodian of the school building in each district.

The present bill if enacted would bring to the rural school district the additional sum of $1,500,000 and would mean $22,000 for Herkimer County. All academic schools are left out of township moneys, and leaves consolidation of schools to the local board. Some one made inquiry about the percentage of tax paid by the incorporated cities and villages, the country districts and the city of New York, and it was pointed out that the city of New York's percentage was 70, the other incorporated cities and villages, 23, and the country districts 7 per cent.

Dr. Kimm suggested that the bill would be considered by the state senate next Wednesday and urged that a resolution be sent Senator Robinson favoring its enactment. Questions were asked about various features of the law and it became apparent that all was not harmony in favor of the proposed law.

Various persons made known that they favored a return to the old district system and claimed that the township system was not best for the interests of the pupils or taxpayers.

However, a motion was made that a committee of three be appointed to draft resolutions relating to the proposed law and this motion was carried, Grant Wright, C. W. Crim and Dr. C. D. Huxtable being appointed.

Then the discussion started as some of those present stated that the time was not opportune to favor or disapprove of the measure as not sufficient study had been given to the bill. The assertion that steam roller methods were to be used was quickly denied and instances of the ill favor of the repealed township law were mentioned.

Loren E. Kelley, veteran member of the bureau, was recognized and he declared that he had been through the district school and he didn't know why the boys and girls can't get their A. B. C.'s there.

The committee following consideration of the matter finally presented a report that the individuals present could sign if they chose a resolution favoring the enactment of the bill. There was no effort made to place the meeting upon record.— *Evening Journal, March 28, 1918*

The Township School Law

That people in rural communities are at last taking school matters seriously was indicated as never before by the attendance at a big mass meeting last Saturday in the Courthouse, Riverhead, for the purpose of discussing the township school law. There has been almost unanimous disapproval of the little understood school law which recently went into effect. There were many spirited debates at the meeting both for and against the law, with the result that instead of 100 per cent. of those present, who represented every district in the county, being opposed to the school law, over 50 per cent. came away favoring it. Mrs. Ruth Litt, of Patchogue, made an appeal for the retention of the law in which she implored:— Don't go back to the old system of education in rural schools. We must look after the children better than we have in the past. We must keep them in the country. We must give them the scientific training that they need, beginning with scientific farming, if you please; we have not been giving them the things they need, and that is why they have left the country and gone to the cities. This meeting has been a splendid thing, a debate of school matters, which has never before taken place in the 275 years of Suffolk's life." Dr. Thomas E. Finegan, Deputy Commissioner of Education, gave an interesting history of the law and advocated that it not be repealed. He said there was not the need of 10,000 one-room schools in the State, 3,000 of them with less than 10 pupils; 88 with two and 15 with only one. He said the law will increase the amount to be paid by the State to schools and where $100 is now paid, it is proposed to increase this to $725 to each village high school. A system of military training in connection with physical training, which are now State requirements in rural schools, is impractical for the little one-room school. Every country community owes it to its children to give them the benefit of all the training made possible by modern, centralized high schools. The much abused and generally misunderstood new township school law makes this possible and why go back to the impossible old country school system. — *Binghamton News, March 29, 1918*

Push the New School Bill

The new Township School Bill which is pending a vote in the Senate deserves your support. It will bring a big increase of state aid to all schools and thus lower all school tax rates. Write Senator Towner at Albany at once to use his influence to secure its passage. Superintendent F. O. Green is devoting night and day to the task of disseminating information about the provisions of the new bill and deserves great credit for his unselfish and unremitting labor.

How the Proposed School Law Will Benefit Rhinebeck

TOWNSHIP DISTRICT

District	Quota 1916–17	Quota New law
1	$125	$250
2	225	350
3	225	350
4	125	250
6	125	250
7	125	250
8	125	250
9	125	250
10	150	250
11	125	250
12	125	250
Totals	$1 600	$2 950
		1 600
Increase under new law		$1 350

Average tax rate for 1916–1917: $2.45 per $1000.
Under new law would have been $2.00 per $1000.

R. H. SCHOOL DISTRICT NUMBER 5

District quota	$125	$250
Ac. quota	100	600
	$225	$850
		225
Increase		$625
Tax rate, old law		$10.83
Tax rate, new law		10.21
Decrease		$ .62

FOURTH SUPERVISORY DISTRICT

Table of Increase — New Money

	Rural	High	Total
Milan	975	.....	975
North East	1 350	625	1 975
Pine Plains	600	625	1 225
Red Hook	750	1 250	2 000
Rhinebeck	1 350	625	1 975
	5 025	3 125	8 150

An increased appropriation of $1,353,672 will be made for the schools outside of New York City. Dutchess county will receive for rural schools, $21,075; for high schools, $6,500, a total of $27,575 new money.

—Rhinebeck Gazette, March 30, 1918

Educational Legislation — State Aid

A new crisis has developed in the rural school situation. It is assumed and anticipated that the township law will be repealed. But it is the general, if not unanimous, opinion of those who have favored and those who have opposed the township law, that something must be done to improve the condition of these schools, and that we can not go permanently back

to the old system. The question arises, "why should we go back to it at all?" Can not some immediate improvement be assured? Other states surrounding New York have gone forward. Shall New York State not do something, and at once, instead of confessing herself helpless in the face of conditions which are admittedly not to be generally improved under the old system?

A proposal comes from the Senate committee on education to meet this crisis by calling upon the State to contribute a greater part itself toward meeting the expense of education throughout the State. The State allotments have remained nominally the same for a quarter of a century, but are actually less than they were twenty-five years ago, and are relatively greatly diminished. While the local expenditures for rural schools have been doubled in that period (three millions to six millions), there has been no increase in the State appropriations to these districts. The entire increase in the State appropriations has been apportioned to the cities and villages. Moreover, New York State is now thirty-first in the list of States in the proportion of state to local expenditure for school purposes, and it is twenty-fifth in the proportion of State aid to total assessed valuation.

Under the proposed increase to $250 for each district, the State would not be meeting more than a fair share of the burden due to changed conditions and increased cost. Under the provisions, therefore, of the plan contained in the bill of the Senate committee on public education, the county of Otsego will receive an increased allotment from the State of $35,300.

In the second place, it is proposed to eliminate from the town school unit all the union free school districts which maintain academic departments, and to make an allotment to each in the amount of $600. An especially heavy burden rests at present upon many of these districts.

In the third place, it is proposed to maintain the larger, that is, the town, unit of taxation and administration, except when the towns are too large for one board; but to consolidate no districts except upon the vote of the districts affected.

New York State is hesitating at the moment. There is a strong demand for the repeal of the township law. Its enactment has, however, served a good purpose in inciting a greater interest in the schools of the State. But it would be a disaster to the State and a cause for humiliation in the eyes of all the States, if New York were to accept as inevitable a system which every other State in this part of the country has abandoned, and were to decline to bear a fair share of the expense which an improved condition of the schools makes imperative.

H. COSSAART, *Dist. Sup't.*

—*Morris Chronicle, April 3, 1918*

Circular Letter Sent Out by Wolcott Grange No. 348, February 25, 1918

Wolcott Grange, No. 348

WOLCOTT, N. Y., Feb'y 25th, 1918.

DEAR BROTHER GRANGERS:

At a meeting held by the Wolcott Grange, No. 348, Saturday, Feb'y 23d, 1918, the whole question of rural school laws of New York State was most

carefully and thoroughly considered. And this was the result, that we ask all the Granges throughout the State to write to their respective Assemblymen and Senators urging them to secure the repeal of all additions and amendments to the Educational Law passed since 1909; for these reasons: 1st, the rural school law, as it stood in 1909, had worked well for the preceding thirty years. 2nd, the taxes were far less for maintaining the Educational Department at Albany. 3rd, in our own County our school taxes for 1908 were less than twenty-five per cent. of our school taxes for 1917. 4th, and there has been no improvement in the rural schools since 1909. One of the most prominent High School principals of this State made this statement.

Now, Dear Brother Grangers, this we know, that since 1909 there have been various amendments and additions to the Educational Law, none of which has in any way benefited the rural schools, but each of these amendments and additions has taken more money from the taxpayers, and put it in the pockets of some cheap politician, until the aggregate of these stealings amounts to more than three times the cost of maintaining the schools in 1909. If you do not believe these statements look at your own tax receipts and be convinced.

During the past generation a persistent effort has been made to make of the schools a political football, to be kicked back and forth by the politicians, for the sake of the money they can get out of it to pay political debts.

A prominent member of the Legislature once told the Legislative Committee of this Grange that if the granges would pull together they could get any legislation they asked for. Now, Brothers, let's pull together and secure the re-enactment of the Educational Law of 1909. Write your members of the Legislature and do it now, and do it often.

Fraternally Yours,

LEGISLATIVE COMMITTEE OF THE WOLCOTT GRANGE.
By F. W. KNEELAND, *Chairman*,
F. H. EVERHART, *Secretary*.

Letters from John B. McManus, District Superintendent of Schools, First District, Otsego County, to the Wolcott Grange,

Cooperstown, N. Y., March 2, 1918.

Worthy Master and Fellow Patrons of the Wolcott Grange:

I have your letter of the 25th of February and appreciate what you say relative to the ability of the grange to secure legislation at Albany. The grange is now in a position to get what it demands and with this influence comes added responsibility. We must now give most careful consideration to the questions that come to us for decision and in doing so be mindful of the welfare of those outside of the grange as well as those who belong to our order. The grange was founded to "promote the welfare of our country and of mankind." The welfare of the grange is not mentioned but the fathers of the order were wise men and picked the sure road to the success that the grange has achieved. I have been a member of the grange for twenty-two years and have watched it grow into its present position

of influence and power. That prestige was built up on wise, conservative and deliberate action and by such only can it be held. Indiscretion on our part may lose to the grange all that it has taken long years to gain.

Let us now consider some of the points raised in your letter:

First — We had good schools under the old law but not in all districts. Some of the districts in Otsego Co. are weak financially and cannot afford to maintain good schools. Shall it not continue to be the policy of the grange to act unselfishly and consider the education of all the children in all the districts.

Second — New York is the "Empire State" but it is the 33rd on the list in the matter of appropriations for its Educational Department and public schools. The State tax this year was 1¼ mills, the expense of all Departments being met for the most part by automobile and various other kinds of licenses.

Third — Our school taxes are more but is this exceptional? In 1909 I sold milk for 90¢. We now receive $3.20 for 3% milk. I do not think of anything that has not increased in price. Each school and all the schools cost more to maintain, administer them any way you will. I have farms in two school districts and the new law increased my taxes in both cases but the increase goes to help out some of the weaker districts, in one case lowering the tax from 17 to 10 and that a district supporting a grange, and while as an individual I may complain I cannot do so and speak the policy of the grange. The State Grange in 1917 asked to have the town made the unit of organization and taxation. See page 115 of the proceedings. Did we make a mistake? Let us be sure before we act for we can't afford to make too many.

Fourth — Suggests to me a good subject for debate between the older and younger members.

If the principal is of the standing mentioned I should be glad to know his name and if he is sincere he will be glad to have it used. We send the best we have to Albany and if they are thieves there is some consolation in knowing that "it might have been worse" if we had sent some who remained at home. Statements of this kind create distrust in our representatives and do not "promote the welfare of our country." We get more consideration than, probably, any order or society in the State and should not be heard to complain if we don't get everything we ask. We are but a part of the State and the whole is greater than any of its parts. The Legislature represents us but it also represents other interests and we bind ourselves as grangers to respect the rights of all orders and societies.

In 1907 I was trustee of my school district and hired a teacher for $6.25 a week. The teacher, hired by the trustee not by the incoming board of education, is now receiving $12.50. I bought wood for $1.50. Now it is costing $3.25. The cost of everything has increased but the State still makes the same apportionment to this district that it made in 1906 and has not come forward with its share of the increased cost. If the state paid this district $175 in 1906 should it not now pay $350?

The State fixed the rate of tuition for non-resident pupils at $20 in 1903 which at that time was not unreasonable. But now that the actual cost of

instruction per pupil has doubled the State should appropriate double the amount that the children from the rural districts may still enjoy free high school privileges.

Here in Otsego we seek corrections the same as you but we are not as a grange asking for the repeal of the Township Law for while it will let some of us out on the tax question it will not reduce the tax in the town as a whole and we seek to aid the brother from the weak as well as from the strong district.

Assemblyman Nesbit of Delaware, County Grange Deputy, has introduced a bill that would give to each rural district double the State aid that it is now receiving (or nearly so). Otsego will favor this measure.

Assemblyman Bloomfield of Otsego has introduced a bill providing for an appropriation of forty dollars from the state for the tuition of each rural child attending high school.

Our county grange has already endorsed this measure.

Legislation of this kind is sure to bring relief to the taxpayers in the country districts and until we secure such enactments we do not look for lower taxes whether the schools are administered under the township system or the old district plan.

Letter from H. A. Zimmerman, Albany, N. Y., to Mrs Lena L. Severance, Buffalo, N. Y., February 13, 1918

Your letter of the 9th instant, relative to Township School Bill, is at hand.

A vast majority of the people effected by this law are so intensely opposed to it, that it will be repealed.

If two or three changes, which have since been proposed, had been incorporated in the original bill, I doubt very much, there being so much opposition. At least, the attack would not be so successful.

Two omissions to which I might at this time make reference, are:—

1st—Creating Town Boards of Education, consisting of a trustee elected in each school district; then all of the trustees constitute the Town Board of Education.

2nd—Where a school district was heavily in debt, owing to one of many conditions which might exist, the indebtedness should be cared for by that particular district, and the future expenses of maintaining schools, borne by all of the districts as planned in this law.

People throughout the country have confused the Provisions of the Township School Law, with the laws providing for Manual Training, and improved sanitary conditions, which are required, and have lost sight of the fact that a great many districts were avoiding many expenses towards school maintenance under the old law; whereas, under the new law, every district has been required to pay something towards the maintenance of our public schools.

Personally, I am very much in hopes that a new bill will be introduced which will in reality cure the defects of the old one, but as I said before, I expect the repeal of what is known as the Machold Township School Bill.

The following letters to the State Department and to members of the Legislature from individual members of town boards, parents, citizens and others interested in the township system are of interest.

In the opinion of the board of education of the town of Caton, the township law has resulted in greater expenses without increasing the efficiency of the schools.

Sentiment is strong in this town for the repeal of the law.

From my study of the situation, and conversation with people in all parts of the town I would suggest that if the law is to be retained the practical working would be better if each district should elect a trustee as in the past to have direct charge of the local affairs of the district, the Board of Education to be composed of the trustees.

I would suggest that the trustees should receive a uniform rate of compensation for their services, say $20 per annum or perhaps even less, and penalized for non-attendance at board meetings by withholding a part of their salary.

January 18, 1918

Very truly yours
HARRY I. DOW
Corning, N. Y.

You may be interested in learning what we have observed in relation to consolidating various rural districts with the Union Free school district of this city some two or three years ago.

The estate I represent owns property in two of the outside districts brought in, and we think the change has been beneficial.

Educational opportunity in these districts has been greatly increased, bestowing upon children living at a distance all the school advantages enjoyed by the children of the original town district. The comfortable and convenient places at which children assemble, and the automobile transportation to the High School building, make it almost as convenient for children of remoter homes to attend as though living within the city limits. Life for parents in these more distant districts is now more attractive because families may be kept together while the children are receiving a splendid education — in the agricultural, commercial, or other courses.

Farms now may retain those who would move to villages for better educational facilities. Thus these farms are more desirable and consequently more valuable than before.

March 6, 1917

Yours sincerely
W. S. OBERDORF
Dansville, N. Y.

I want to thank you for your kindness in sending me copy of the Township School Bill and I am very glad to note that it has become law.

My first impression of this bill was that it was intended to head off consolidation but upon learning more fully about it I find it a well planned study in that very direction giving all school children the opportunity of free education and placing the burden of taxation equitably upon all the property of the town.

Again thanking you, I remain,

May 2, 1917

Yours very truly
E. B. JOHNSON
Chaumont, N. Y.

Do you consider that the matter of equal suffrage has placed women who do not have children of school age in schools but who are American citizens, on the list of qualified voters, to the extent that we can use them as Inspectors of Election at our school election in May, as we find it hard to find good men who can find time to serve, and we have several ladies who are much interested in our schools and would gladly take hold of the work rendering good service, and also give them a better knowledge of how the work is handled.

I am much in favor of the township school law as I was not favored with the present day advantages, in the one-room school which I had the privilege to attend in my boyhood days, and I wish to do all I can to aid in the betterment of the schools throughout the State.

February 5, 1918 Very truly yours

ORVIL E. SMITH,
Clerk, Board of Education, Town of Niskayuna, N. Y.

Probably you have had full information on the Farce that was called a hearing on the Township Bill before the Grange last week. I want to add my testimony that the infamous worsted cat chased by the still more infamous asbestos dog, had a walk-over in comparison with any chance that bill had before that committee. The chairman took it on himself to badger the speakers, and cut off what might be said for the bill and let the opponents yell their vituperations. When I was about coming to the real nut of taxation he interrupted with an unimportant question, before I got that half answered he put in another, then I told him that I wanted to finish what I had started to say, and he gave me to understand that my time would be extended so I could, and fired a question, when I get that answered he slurred at my answer and then he told me to sit down and of course was backed by the mob they had there. What I got was the common allowance interruptions by the chairman, side-tracking questions and told our time was up. The only man apparently who was allowed to speak as long as he pleased, and at least three times (I don't how many more) was a chap shouting personal abuse of you as the thing that unequivocally condemned the bill — honest I didn't get another thing to it, nothing against the bill, nothing against you except being the villain that made all the trouble — the chairman said that it was a fine speech and I said let him yell some more whenever he felt like it, which seemed to me most of the time. Men glowered at me as though I was trying to burn their babies. I asked a woman who was sitting next to me for a name I hadn't caught. I might have been an angleworm and perhaps she would have shuddered, as it was, she never moved an eye-lash in my direction. I concluded the more that I said the worse off the bill would be. One of its most vital defects was that the school superintendent, teachers, lawyers and village people were the ones that wanted it retained. As an example of the kind of a chairman we had, a gentleman whose name I didn't get was giving him a good many reasons for retaining the bill, when as usual he,— the chairman,— broke in and wanted to know where the school meeting was to be held in which the rural people could have a voice and a vote. The speaker told him in as many

parts of the town as they wished. The chairman disputed that was provided in the law, and wanted the speaker to show it. He said he didn't care to lose his time searching the law, but it was there. Knowing what would happen to him, if he ever let himself on the side line, I took out a copy of the law, walked over to the chairman, and pointed out clause 2 Sec. 355. He scowled over it a while and then muttered something to the general effect that it would take a Phila. lawyer to tell what that meant. Mind you this man was the chairman of the Committee that was supposed to be giving a hearing on the bill.

February 14, 1918 Yours as ever

JOHN D. CARY

Cary Cottage

Richfield Springs, N. Y.

The forty-fourth session of the New York State Grange is over and as you already know a resolution endorsing the Township as a unit and a Town Board of Education was passed without a dissenting vote. Many delegates were sent to oppose the proposition but they were either won over or made to think they were compromising.

Nearly all the suggestions made in the report of our committee were included in the resolution which the Session Committee presented to the body for adoption. We did not deem it wise to mention the matter of extra quotas for consolidated districts, but I posted a friend (Prof. Works of Cornell) who was asked to help draft the resolution and he made a provision for such a matter. I met eight of your District Superintendents who were present as voting delegates. One of them, Mr. C. M. Pierce of Adams, who introduced the first resolution favoring a Township School Law two years ago at Oswego, did good work for it. He succeeded in getting a Mr. Conrath, an editor from Cuba, N. Y. to be on hand to speak for the bill before the sessions committee. Mr. Conrath was also asked to help draft the resolution. Pierce has been sending out some good literature during the past two years. I believe it has counted.

One of the best things that has come about as the result of all this agitation is the better feeling which the Country people as a whole have towards your department. The discussion before the committee helped to dispel a certain fear which has seemed to exist to some extent.

I understand that Sec. W. N. Giles says that our committee is to be abolished so we shall probably not meet officially again. However, if at any time I am able to do anything for your department in the interest of better schools I shall be glad to do so.

Thanking you for the courteous treatment which you gave our committee, I am

February 12, 1917 Sincerely yours

JAMES PRINGLE

Ashville, N. Y.

Can you inform me whether the Department intends to push the Township School Bill this session? We hope it will be done in the same form. The suggestions by the State Grange are, in my opinion good in part, but

that suggestion that each district elect its own trustees as at present and limited to two members strikes me as absurd. First,—the size of the Board thus created would be so large as to be cumbersome. Second,—the Union School would be at the mercy of the rural districts with only two of their own trustees to protect themselves. Why not let the representation on the Board be based on assessed valuation of districts, then if necessary two contiguous districts could combine to elect one trustee. In our town, the assessed valuation of our district, No. 2 is $313,038 while the average valuation of the 12 other districts is $70,906. To say that we should be allowed only 2/14 of the voting power would be rank injustice. We are maintaining a high grade Academic department with agricultural and home economic courses, and I greatly fear that with so little power on the Board our school would be crippled.

February 23, 1917

Yours truly
E. A. PARKS
President of the Board of Education (Also Editor of Wyoming Reporter)

A discussion today with Principal Glasier of Warsaw and L. A. Cass, publisher of *Western New Yorker,* the leading paper of Wyo. County, showed me why some people are opposing the Township Bill. Warsaw now draws a large amount of money from the State on account tuition of non-resident academic pupils and fears they will lose a large part of tuition, if pupils have to pay it themselves or if towns not having high schools contract with other nearby towns rather than with Warsaw. They say, if the State would pay such tuition where towns are unprovided with High Schools and pupils could attend where they pleased they would not seriously object to the bill. I have tried to get Mr. Cass who is a Republican State Committee Man, for this county to actively support the bill and then Mr. Sage, our assemblyman would fall in line. Of course you are familiar with all these objections and I only call your attention to it to explain why I cannot probably succeed in getting Mr. Cass to help me. In fact he objected to my advocating the bill in our paper here, which he owns, until I made it a straight personal issue. I sincerely hope the bill will go through.

April 10, 1917

Yours truly
E. A. PARKS
Wyoming, N. Y.

I also have a copy of Chapter 328 of the Laws of 1917 and am glad to see that the Governor has recommended its repeal or amendment. It has certainly worked monstrous injustice to the taxpayers in the rural districts. I do not know enough about such legislation to discuss the details of its proper amendment, but for the sake of justice would like to see every word of Chap. 328 repealed, excepting so much as provides for the collection of school taxes by the town collector instead of, as heretofore, by a board of school district collectors.

Almost every man owning any considerable area of farm land has hitherto been taxed in two or more school districts.

In respect to my lands in Putnam County, I have been yearly compelled first to ascertain who is the new collector in each particular school district for the new year, thereafter to find out where he lives, and in the end to go and get from him my tax bill.

January 16, 1918

Truly yours
STUYVESANT FISH
New York City

The people of the town of Newfield are about all opposed to the Township Law because the school tax in nearly every district is higher than ever before. Most of the people wish to return to the old system.

Personally, I am in favor of this system as we all have the same rate of school tax. Several school districts in the town by combining, transporting, etc., have never paid any school tax at all, for many years, until this last year. Naturally they holler.

The people in this town are all opposed to medical inspection, physical instruction, sanitary closets, etc. If we had not been forced to pay for these things this year, the people would not have had so unfavorable an impression of the law. I believe that all these things are very nice for the children, but not necessary. And nearly all feel that in these hard times that the schools should be run as economically as possible.

I feel that the department at Albany is not in as close to the people as it should be. It considers only the good of the pupil, without stopping to consider whether the people can afford more tax.

In this town someone should be given the power to consolidate school districts. They are altogether too many school districts for the number of pupils. One district has only one pupil. If the town board had the power to re-district the town, we could save money and have more efficient schools.

In conclusion, would say whatever you do, keep the school taxes down until after the war; and you will meet with the approval of all. The people will not stand for increased school taxes now; no matter what the benefit.

June 15, 1918

Very truly yours
DONALD S. CUTTER
Newfield, N. Y.

Your circular letter asking for opinion as to the operation of the Township School Law received, and the matter carefully considered. I have not only been interested in the matter as a trustee, but have conferred with District Superintendent, checking up my understanding of the intent of the law, before replying.

In reply I would say after careful consideration, that I believe the entire law should be repealed, and if necessary a new law drafted to cover in a simpler manner the points really to be desired. I am speaking, not only as the present chairman of the town board of education; but from past experience as a member and president of the former board of education in this union free school district.

I say repeal, rather than amendment, because it seems to me that the present law is already sufficiently difficult for all to understand, without further complicating it.

My reasons for taking this stand are substantially as follows: The fact that as far as my experience goes the law must be more expensive in operation than has been the case, should be offset by some evident advantage. The only possible advantage I have been able to see is the possibility of putting into effect in towns a policy of employing a higher grade of teachers, especially in the smaller schools. This is a possibility, and not necessarily a result of the law. Inasmuch as this is the case, I consider the law an unduly method of gaining this point.

There may be other merits in the law as it stands, but I think of no one that is sufficiently important to justify the law as a whole; nor do they appeal to me so, taken collectively.

On the other hand, there is widespread dissatisfaction over the law, on the part of the people as a whole. This in itself may not be sufficient condemnation. But I have found it so far in this town very unsatisfactory.

For example, much as the old-time trustee has been belittled, it must be admitted that if he was good at all he had direct interest in the affairs of the district. It gave the district an independence which has now been taken away from it. I found in our case here, that while before the new system went into effect, I was very much interested in our union free school district and high school, somehow this law has taken the edge off this interest; it is no longer "our own," and our responsibility must extend to the whole town. The same is true with the smaller outlying districts. They had at least some one to look after them before; now, while there is a member of the board delegated to look after each group, the interest and responsibility do not seem direct, and everyone is complaining of the effect. And I believe we have conscientious representatives on the board; as good as they can be expected to average.

If some change from the old method *is* considered necessary, why can it not be arranged in some way so that each district feels that it has direct representation and supervision? I am not at all in favor of the present system of monthly meetings, concerned in a general way with the affairs of the whole town. We are being centralized all too fast, it seems to me, for a democratic people. I recognized that it is done in the name of efficiency; but efficiency as the one goal to be desired, I believe has been discredited.

I understand you wrote to the Town Board of Education, Carlton, N. Y., asking opinion and suggestions of amendments to the present school law.

I am not in favor of the present school law in regards to the Town Board System. I would like to see that Law appealed and return to the old District system.

If not appealed, amended so that the Town School Board can secure compensation for services rendered.

I would be in favor of having the Law amended in regard to employing special Physical Instructor for District Schools until the school teachers are qualified to give those instructions, in addition to their present work.

It is may opinion with the present system, we do not receive the added benefit in comparison to the extra expense incurred.

Jan. 14, 1918

Yours respectfully

E. J. Burt

Member Town School Board, Carlton, N. Y.

I am frank to acknowledge that this section is sparsely inhabited; distances are great, roads on the whole none too good, weather conditions in the winter likely to be very bad. But there must be other sections of the State of about the same description. Here the Township Law, in some of its features, may not work out as well as in other localities. But while it is not possible to have laws that are perfectly fair to everyone, it seems to me that this law works too much hardship, in its intentions and applications, upon such rural districts as this.

All this I have intended to submit respectfully and not in a sense of mere fault-finding. I am not fitted to make any suggestions of value. But I am honestly of the conviction that the present Township School Law is not at all acceptable to the people, and is unwarranted.

Jan. 18, 1918 Yours very truly

ELLIS W. BENTLY
Sandanonah Farm

In answer to your request for statements from town boards as regards the township school law, will say I am in favor of the repeal, for the reason it is too expensive for the rural districts. Our taxes are from 50 to 75% more and we gain nothing.

Another reason is that as the law now stands it places too much power in the hands of a few.

I have no suggestions to make as regards to amendments, but would favor the old law.

I would like to call your attention to the physical culture humbug, we want that buried, so there will be no resurrection.

C. W. CLARK
Wappinger Falls, N. Y.

I find a circular letter in my mail which I judge is meant for the President of the Town Board of Education. This letter asks for an opinion regarding the Township Law. This law does not intimately concern the school in which I am interested, but I venture an opinion in view of the fact that I am mid-way between two Townships and can see the working of the law from an intimate standpoint. Permit me to say that the trouble is not in the law but in the men who are but slightly attempting to work out the provisions of the same. The tax rate is the great cry, but I know one school which until the past week or so had two physical training teachers. One was hired by the old Board and the Commissioner placed the second. Why not have waited until the new system was workng before a duplication of officeholders?

There are two district schools in a Township adjoining this place, one with three scholars and another with five. The one with five is within two miles of our High School with walks all the way. We offered to take all the scholars at $21.00 a year.

One school closed for days on account of no glass in the windows, the same school went six weeks without chalk or erasers.

What can you expect a law to do with such management? Whenever I attempt to help a farmer in the interpretation of the law he dislikes, I am accused of playing for the tuition the Town is supposed to pay for

scholars going to High School. Such is not the case, Mt Morris has earned many times every cent a Town Board is supposed to pay us but has not as yet.

The physical training is a sore spot, to the thinking of a farmer the humped up, stoopshouldered, deformed farmer boy is a perfect man. He walks two miles to school with a shuffle that is all the exercise he needs. The writer was on the Draft examining Board of this County. He saw dozens and dozens of young country workers physically unfit.

The ratio was far more than the village boys. But must know all the items I express, it is an old story with you, pardon my answering a question put to the other man.

Jan. 9, 1917

Very truly
DR. W. H. POVALL
Mount Morris High School

I saw in the Hoosick Falls Democrat a request from the Hoosick Town Board of Education concerning the Township School Law and where Mr. Stevens said he thought it was a good thing. Now I think Mr. Stevens might make a good politician but I don't like the way he said about the Schools being better. Now I do not live in Hoosick but live in Pittstown. I know all the men on the school board in Hoosick though. I would like to write a little from a school district in Pittstown. I don't know what the school board is doing in Pittstown. I guess not much of any thing If you say anything much to any of them they say they don't get much money out of it. I have talked with a good many in the town and they don't like the way the schools are run. *Now we want it back the old way so we can run our own District.* Now we cannot have anything to say in our own District. There was a lot of window lights out. The teacher kept blinds shut to keep out the snow and wind that was nice for the children. Now the water pail has given out so they come to our house to borrow a milk pail to bring water in. Some of the blinds are off and the hinges broke but we in the district must keep still and let the good school board go on. Another thing that is about the biggest and foolish piece of business is this physical culture.

Another thing is a foolish idea is the having the Doctor come and examine the children and charge $6 or $7 and some of the scholars he never sees but gets his money just the same, a little more graft. Now Mr. Finegan, I hate to see the schools go on in this way and I know I could bring you a lot of names that would the same as I have from the town of Pittstown. We would like to have this new way wiped out entirely and the old way back and run our own schools.

Politics may be all right but lets not have them in our schools. Hoping this may do some good I know I am awful sorry to see it go on this way. Another thing, none of the school board ever comes to the school house. They don't whether the teacher teaches one day or five. I don't believe any of them have ever seen the teacher. You may think that this letter don't amount to much but I have seen quite a lot. Hoping this school law will be changed, I remain a resident of District No. 7, of Pittstown.

Jan. 25, 1918

NATHAN COTTRELL
Hoosick Falls, N. Y.

I have received from the department a copy Act No. 1016 introduced in the Assembly by Mr. Machold to amend the education law by creating town boards of education etc. Am I right in interpreting section 331 paragraph 2 to mean that the results of our Dansville consolidation will be set at naught if the bill becomes a law? Our consolidated district now extends beyond the limits of our village. If my interpretation is right to what district or districts will the parts of which we would be shorn belong? We have taken from some of these districts desks, maps, globes and the libraries which are now in use in our school. If this bill becomes a law shall we have to give them up? Our Board of Education is contemplating the sale of some of these schoolhouses. If they were sold before the law goes into effect would our district become liable?

We are beginning to plan for next year, but before we make any definite move even in the hiring of teachers, we want to know if our district is liable to be decreased in size and valuation. What in your opinion are the chances of the bill becoming law?

March 5, 1917 Very truly yours

J. M. FOSTER

Supervising Principal, Dansville High School,

Dansville, N. Y.

Utica, N. Y., January 24, 1918.

I enclose herewith a clipping from this morning's "Utica Daily Press" containing a report of a public meeting held at Holland Patent last evening and including a copy of the Resolution adopted at such meeting. I thought that it might give you some encouragement to know that your efforts to improve the educational advantages in rural districts through the agency of the Township principle was appreciated by some rural communities.

Some time ago, as president of School Unit No. 2, Town of Trenton, I received a circular letter from you asking Boards of Education to make suggestions and recommendations with reference to the Township School Law.

I appreciate that the main thing, at this time, is to retain the principle of the Township system and that the main thing at the time the bill was passed was to establish the principle of a Township system and that in accomplishing the main purpose compromises had to be made and provisions written into the law which nullify to some extent the fundamental principle. I know that you will receive many suggestions that cannot possibly be incorporated into the law, especially at this time, but I have one or two observations to make for your consideration.

I have heard that some of those who are opposed to the law have taken the position that they will not continue to oppose it, if all Union Free School Districts are exempted from its operation.

To include such a provision in the law, in my judgment, would be to nullify the principle involved, to such an extent, that the boys and girls of the rural communities would be deprived of the educational advantages that a Township educational system is intended to give them. In fact, one of my criticisms of the present law is that by Subdivision 2 of Section 331, towns where there are two or more Union Free School Districts, are

divided, they are divided into as many School Units as there are Union Free School Districts. This provision was not, as I remember it, in the law as originally introduced, but is an amendment to the original measure, and was one of the compromises effected. I would very much like to see Subdivision 2 of Section 331 stricken out and the law so amended as to make each Township the unit for school administration. There are probably more difficulties in the way of such an amendment than I realize, but at the same time, I cannot refrain from making this suggestion.

With reference to the subject discussed in the preceding paragraph. It may be impossible to bring Union Free School Districts of 1500 or more under the operation of the law, but it ought to be possible to bring all Union Free School Districts not having 1500 population under the provisions of the law without dividing the town in which they may be located into so many units. To illustrate my point, I would cite the Town of Trenton, Oneida County as an example. At Holland Patent we have a high school at the village of Barneveld in the same town they do two years high school work, in the village of Hinckley in the same town they have a full high school course. As a result the town of Trenton is divided into three school units. While this is an improvement over the old system, in my judgment a much better educational system could be devised for the town of Trenton. If we were operating under one Unit instead of having three schools doing the same kind of work we might have a High School course and agricultural course and a business course, giving to the boys and girls of the town and surrounding towns a much better educational opportunity, with very little, if any increased cost of operation.

The second suggestion that I would make is that the original provision providing for the election of the District Superintendent by members of the town boards of education within his supervisory district be retained. The present method provided for the election of the District Superintendent is very faulty. In many cases the School Directors now serving are the ones originally selected and no attention is paid to the matter of selecting School Directors. Partisan politics determines the selection of the School Directors and therefore has too much bearing on the selection of the District Superintendent.

I call your attention to Section 353 which relates to outstanding bonds and existing school property. The suggestion of the State Department, that boards refrain from carrying out the provisions of this section until further notice from the Department was very wise. A great majority of people do not know of this provision of the law and if they did the demand for the repeal of the law would be much stronger than it is to-day, from the taxpayers in districts other than Union Free School Districts maintaining Academic Departments. I believe that this provision of the law could be stricken out without causing any adverse comment or opposition from residents of Union Free School Districts, whereas the carrying out of this provision will intensify the opposition of the outlying districts to the Township bill. There may be some constitutional objections urged against the striking out of this section. You probably have given this particular feature of the law careful consideration and realize as fully as I do the effect it will have upon the outlying districts. If there is any possible way that this section can be stricken out I believe that it would be the best thing to do.

The law provides considerable red tape and formality in connection with school elections. It may all be necessary, but if the procedure can be simplified to some extent, I think that it would be advisable.

It seems to me that the provision requiring candidates to circulate a petition and secure thereon the signatures of at least 25 qualified electors serves no useful purpose. Subdivision 2 of Section 360 provides that blank spaces shall be provided so that persons may vote for candidates who have not been nominated for the offices to be filled at such election.

Subdivision 3 of Section 335 provides that the polls for the election of members of the board of education shall be open from 9 o'clock in the morning to 4 o'clock in the afternoon. During the progress of the voting it would not be possible to have a school meeting such as has heretofore been held when the board had the opportunity to present its reports and the residents of the village had the opportunity to examine the school officials with reference to the conduct of the affairs of the school. To omit from the law, a provision for a meeting such as I have indicated I believe is as great a mistake as the abolition of Town Meetings.

The law as I read it does not furnish the opportunity for the members of the Board to meet with the voters of the district. I think some provision should be made in the law to retain the more essential elements of the former school meeting of the district.

I trust I have not wearied you and would ask you to accept these suggestions in the same spirit as they are given.

January 24, 1918 I am very truly yours

DAVID B. LISLE

Utica, N. Y.

May I say this? I believe you are right in using means to better the conditions of the rural schools. You say "It is impossible to maintain efficient schools under the old district system." I am sure this is true. I live in a rural community and I know what a bogus education the country child is getting. The most inexperienced teacher is hired by an equally incompetent board. As a class the average farmer resists a new idea, and hangs back like a spunky child. In all the "resoluting" against this new measure I have not seen one word where the best interest of the child was considered. It takes a big man to fight such opposition and out of all this there should come better conditions for the rural schools.

January 17, 1918 Very respectfully

MRS J. G. BLY

Sherman, N. Y.

[Letter from Senator James A. Emerson to Mr W. H. Miner, Chazy, N. Y., February 21, 1918]

Governor Whitman has sent a special message to the Senate of the State of New York demanding absolute repeal of the Township School Law. Also, the Board of Supervisors of Clinton county have passed a resolution directing their senator to vote for the repeal of this law.

I note what you say in your letter and personally I have no reason to doubt but what your thoughts in the matter are worthy of the highest

consideration, but it is an established precedence when a board of supervisors in a county direct their senator to support or disapprove any measure, he is supposed to be duty bound to follow their directions.

[Letter from W. H. Miner, Chazy, N. Y., to C. J. Vert, Clinton county, Plattsburg, N. Y.]

Referring to the enclosed letter from Mr James A. Emerson, senator from the Northern District of New York, would it be convenient for you to find out why the Board of Supervisors of Clinton county has passed a resolution as outlined in the first clause of Senator Emerson's communication. I feel certain that the members of said board could not have given the subject such consideration as was warranted under the circumstances.

If these supervisors will come to the Chazy Central Rural School and acquaint themselves with the actual necessary expense involved in educating a child properly, and then compare the work in said institution with that which is being attempted in the old-fashioned district schools, they will surely get the message and will forthwith recall their resolution.

It costs at least $100 per school year to do the necessary things whereby a child may have an opportunity to obtain an installment of real education. Most of the country school districts in the State of New York raise from $175 to $250 to defray the educational expense of each school year on account of from twenty-five to thirty-five children. How perfectly absurd such a sum of money is in comparison with the true requirements! If the farmers really stopped to consider the value of their own children as educated competent citizens compared with the value of the same children improperly educated and confronted with all of the handicaps which lack of education involves, they would be "whooping it up" for the Township Bill and for every other bill which could in any manner increase the chances of their children in the matter of obtaining a thorough education.

I wish you would make it clear to the Board of Supervisors that the repeal of the Township School Law would be a crime against the children of the State of New York—and nothing short of a crime. The only trouble with the Township Bill is that it does not go far enough.

People who live in the cities make every possible sacrifice to educate their children, but the farmers unfortunately hold a different viewpoint and feel that the old district school is plenty good enough. However, I think the farmers of Chazy have already learned that the old-fashioned method of trying to teach a child "Reading, Riting and Rithmetic" is a delusion and utterly unworthy as a measure of the interest of parents in the welfare of their children.

[Mr Vert's reply to the letter of Mr Miner, March 4, 1918]

I have your letter of February 28th, in regard to the Township School Law. What Senator Emerson says is true. The Board of Supervisors not only adopted a resolution favoring the repeal of the Township School Law, but also selected a committee from their number and instructed that committee to go to Albany and work for the repeal of the law, which they did at the public hearing held on Wednesday last.

I have talked not only with members of this committee, but with others of the Supervisors, and I never encountered such a situation in this county.

They simply will not reason in regard to the matter, and no one representing the opposition to the law, did any reasoning at the hearing on Wednesday last. It was simply a howl for the repeal of the law; the only understandable contention being, that their taxes had been increased, with no corresponding benefit. They attacked the physical instruction provision, which, as you doubtless know, is no part of the Township Education Law, and this is simply a sample of their ignorance of its provision. Another sample of their methods was displayed when, unable to meet the convincing statements of the fact by Dr Finley they simply raised a hoodlum howl of "Repeal, Repeal, Repeal!" It is practically impossible to meet an attitude like that with reason.

In the light of the revelations made at the public hearing on Wednesday last, I am preparing a pamphlet, which will be the substance of an argument, I propose to make at a later hearing at the Capitol. This, of course, will be prepared for distribution among the Legislators themselves. I am satisfied that if the main features of the law are to be preserved, it must be through the votes of the members of the Legislature coming from the cities, who are in a decided majority in the Legislature, if they will stand by provisions of law which tend to give children of the country advantages which their children enjoy. The farmers, as a class, seem to have simply gone mad over the situation. The Rural New Yorker a very influential farm paper edited by a man by the name of Dillon, who spoke viciously against the law on Wednesday last, has been a great factor.

We are surely up against a stiff proposition when the Governor of the State sends a special message to the Legislature for the repeal of a law, and the repeal is backed not only by forces of the Governor, but by the Speaker of the Assembly. Senator Elon R. Brown, was the only political leader who had the manhood and vision to stand up for the principle of the present law. However, I think you are absolutely correct that the forces which stand for progress and enlightenment along this line, must make the fight and make it to a finish, even though temporarily defeated. The principle embodied in this law must ultimately and permanently win. Otherwise, there is no such thing as progress.

As for getting the Board of Supervisors together to repeal their action, I am afraid this may prove impossible; furthermore I am satisfied that at present it would be no good. They are almost unanimously, fanatically, not reasonably opposed to the law. You can have a little idea of how perfectly rabid they are. However, I will make the effort.

[Letter of W. H. Miner, Chazy, N. Y., to Dr Thomas E. Finegan, March 6, 1918]

Enclosed herewith please find a letter from Honorable Charles J. Vert of Plattsburgh with reference to the Township School Law. I am sure Mr Vert will do everything possible to aid in saving the law from repeal.

I received letters from Representative Pierce and Senator Emerson and they stated the matter about the same as Mr Vert outlined it in his letter of March 4th herewith. I am sorry conditions are so adverse and trust that as suggested by Mr Vert, we may be able to obtain favorable action through the representatives who come from city districts.

The Chazy Central Rural School is progressing in a manner which brings great satisfaction and pleasure to me. I am looking forward to a visit from you at your convenience later in the season and am sure you will note much improvement in the children of this vicinity.

The dental work which is now well under way is being handled apparently to the entire satisfaction of the children and their parents. Dr Schieb is extremely busy and is taking up his duties like a veteran. You will surely be pleased to note the records which we are producing in regard to the physical and mental condition of the children.

Tully Grange No. 617 today passed the following Resolutions to transmit to Speaker Sweet:

"The township law has proven very satisfactory in our town still we would not oppose the proposed bill if it were not for the injustice that it works to the union school districts.

We recommend that the union schools be reimbursed for the burden of maintaining an academic department.

We further recommend that the trustees be elected for three years; one-third being elected every year."

I am sending a copy to my senator and assemblyman.

Very sincerely

February 27, 1918 M. E. HINMAN

Albany, N. Y., March 31, 1915

My Dear Superintendent:

The Legislative Committee, representing the State Association of District Superintendents, have been in Albany the greater part of the week working in behalf of the township bill. Anonymous circulars, copies of which you have undoubtedly received, have been distributed broadcast throughout the State, misrepresenting the provisions of the bill and therefore arousing considerable opposition to the measure. The friends of the township plan have not been active in writing their representatives in the Legislature. The letters and telegrams have been in opposition on the measure. The interests which inspired this opposition succeeded in getting a large number of letters and telegrams to members of the Legislature this week. There is still a strong sentiment for the measure and members of the Legislature say that the principles involved are sound. It is necessary however to have members of the Legislature feel that there is a sentiment behind this proposition and that school men and other citizens are earnestly advocating it.

It is our judgment that district superintendents of each county should meet at once, communicate with their representatives and get influential people who are known to be favorable to the proposition, members of boards of education, etc., to write members of the Legislature in behalf of the bill.

It should be made perfectly clear that this bill neither alters present school district boundaries, dissolves a single district nor consolidates districts. School district boundaries throughout the entire State are left under the bill as they now stand. If it is unnecessary to maintain school in any of these districts, the town board is given authority to discontinue the

school. In other words, the broad principle of home rule is clearly written into this bill and confers upon officers chosen by the people themselves the power to determine what schools should be maintained to meet the needs of the town.

Unless effective work is done by superintendents at once the measure is in danger. We believe that, if superintendents take an active interest in the measure immediately and can succeed in inducing prominent and representative citizens to communicate at once with their representatives in the Legislature, the measure may receive favorable consideration.

Very truly yours

A. A. Lavery
Manford D. Green
Charles M. Pierce
Legislative Committee

At a meeting of the Chateaugay Grange, Friday, February 22, a motion was made and carried to the effect that our secretary petition our representatives in the State Legislature not to vote for the repeal of the Township law.

Very truly yours

February 27, 1918

Myrtle E. MacDonald
Chateaugay, N. Y.

I have your circular letter of December 28th with regard to the operation of the Township Law. The law is not applicable to our town and has made no change in our school system. We are, therefore, not in a position to pass any judgment upn the law.

I notice that several of the Boards of Supervisors throughout the State have passed resolutions requesting the repeal of this Law. It would seem to me that the Law ought to be left in force for a sufficiently long time to try it out. According to my information the system has hardly gotten to working as yet.

Very truly yours

Ralph Hastings
Tupper Lake, N. Y.

The operation of the township law has given very good satisfaction so far as I have been able to learn, in the town of Rensselaerville. The schools are well looked after by our town board of education provided with good teachers, etc.; teachers' salaries are somewhat more than last year, fuel higher, clerks and treasurer salarly making a small raise in our taxes. I think our rate was $7.04. In the past, several districts in this town have been paying $2 and higher; it seems the burden is more justly borne. One of my friends told me his school tax was one-half of the amount he paid last year.

Yours respectfully

H. Henshall Bates

Now in regard to the present Township School Law I am very much opposed to the repeal of it. I think if with some minor changes it will work out all right. It certainly equalizes the taxes in the rural towns. The best of any law yet and if you change this law and go back to the old law it is going to throw the high schools in small districts and towns out of business on account of high taxes. With school teachers' wages going to seven hundred and more small high school districts can't stand the taxes.

I appeal to leave the Township School Law just as it is for now and see how it works out. It is certainly yet if you lessen the taxes.

If the physical training teacher and the medical examinations were optional with the rural towns they will eleminate some expense that can be got along without. If you could see the schoolhouses you would not wonder that the rural districts are finding as they expected that the new law was going to make them new schoolhouses in one year, but that was out of the question but nevertheless I assure you that they have had as good attention under the new law as they ever did under the old. Once more, leave the law as it is and it will work out all right.

Yours truly

February 25, 1918 HIRAM HASKIN

President of the School Board, town of Cherry Creek

This new school system is a grand good thing in my estimation. I have served under the old system as well as being a trustee at present.

The childless taxpayer, especially, thinks it no good, "taxes too high." The welfare of the child is little thought of by him.

Under the old system it was hard work for the trustee to get through an appropriation for necessary repairs, say nothing of sanitation.

When the new board first visited the various school buildings in our township, we found them or most of them in a dilapidated and filthy condition. If you were to visit them today, you would find the buildings, including outbuildings, in a respectable and sanitary condition. Who would begrudge an extra dollar so spent?

This system is new and if a chance is given it, it will work out all right.

If the different districts had placed the schools as they are now their taxes would have been as high as they now are, and I assure you nothing was foolishly spent.

Under the new system, the rural scholar has the same chance as the one in the larger schools, a chance to get a high school education, I wish it was included in the law that were compelled to have a high school education.

The unlearned taxpayer can tell the educated in office at Albany how to run the educational department. Mr Finley would be a fine man to them, if he ran the schools "cheap."

Everything that is being done at present, is for the future welfare of the scholar, the men who will control the affairs of this the "Greatest Country on Earth."

When the Compulsory School Law first came out the greedy and shiftless parent fought it. Was it a good thing? Think so.

The majority of the people who are fighting this system know only one thing about it, it costs more, or his tax was more this year.

As to the physical training. Do our boys in camp just learn to aim a gun straight. No, they go through various exercises that they may become strong and healthy and able to endure. Chopping wood and hoeing corn is not the only exercise our rural scholar needs.

As to the medical examinations. Go to the dentist, for instance, and ask him how many more young mouths he has looked after since this became a law.

Is it essential to have good teeth?

This system is O. K.

January 15, 1918 GEORGE W. ABBOTT

Trustee of the Township, Town of Wappingers

I am one of the Board of Education of the Town of Montgomery. I wish to state a few facts about how I found things in the eleven school districts. I was appointed caretaker of all the schools at no salary. I am interested enough to do the best I can on the job. In regard to the taxes being higher, seven are not higher, (why) because almost without exceptions they did not vote enough money to pay the difference in the higher cost of teachers' wages, also not enough for coal.

One case the teacher had to dismiss the school. The fire would not burn. The clerk and I went over on a Sunday and cleaned out the chimney and pipe. It was chuck full and we had to dig it out. It had not been cleaned out in years.

We found window lights out of our school. Window shades were off six to eight windows in the same building. No interest taken in a great many of these. Four of the districts, the taxes were lower. They were in debt. Most of the people from these districts are pleased with the law. What kicking is done, is done by a man on account of the cost and some of the rest holler like sheep. Even when they really think it will be a good thing after it has worked out. There are people in all the districts for it and against it.

There should be more power given to the Board in regard to closing the schools. We have one with only one scholar. The superintendent said I could let the teacher go to the child's home and teach so as to save coal.

As a whole they would like to send the children to our high school or to Walden High School, same town. Out of the town district we have sent about 25 or 30 above the sixth grade to the Walden High School as that was nearer than ours for the pupils. I think about 50 have come to our High school.

Two or three of the schools are hardly better than hog pens. I wish the most of the people of the State could see things, that would settle most of the kicking.

W. S. HANLON

January 11, 1918 *Montgomery, N. Y.*

Today I have paid the school tax for a man that is assessed for $2500. He has a wife in an asylum, a daughter that has fits. They own a farm that produces very little. The farm is mortgaged and they are really poor.

The school tax is 38 cents. Tax $11.50 last year, the assessment was the same but the tax was $3. The $7.50 increase was because of this new and unjust law.

You said we ought to give the law a trial before we condemn it, and we have given it about four months' trial and I find that every time there is a meeting of the unit I have to travel eight miles instead of two as formerly.

I find my school tax was over $50 instead of about $15 last year.

I find that the teachers are inconvenienced by this law.

None but those that receive a salary speak well of it.

Not a child derives any special benefit from it so far as I can learn. Therefore it seems to me that outside of salaried officeholders a man is either a knave or a fool that favors it.

Am I not right?

Yours

December 11, 1917 MERRITT S. HALLOCK

Member of School Unit No. 2, Rocky Point, N. Y.

[Superintendent Young's reply to Mr. Hallock.]

I received your letter and in reply allow me to remark as follows: I do not desire to reason along the line as some people do about the Township Unit Law, for I could not conscientiously do so. Why do these people not murmur about the road tax? If the road tax would be levied as by school districts the taxes would be ever so much lower. People say nothing about road taxes, they complain only when it pertains to their boys and girls the most precious of creation. The same people say nothing when they have to pay taxes to pay for office, etc.

These same people, maybe, will pay per annum many times more money for luxuries,— yes, for strong drinks, than for taxes to educate their offspring * * * All great movements have been abused in their formative stage, the Township Unit Law can theoretically bear the same treatment for it has the floor and it will stay, likely some modifications will be made, but it is in line with civilization and human progress.

I find in the main that the law is not overbearing but an improvement on the old stingy or miserly rural customs. Forget not that school taxes are not for local purposes but for a state of general usefulness. I want to be fair, however, with my patrons and all I can do is to suggest that you make your complaints and grievances to our representatives and they will serve you I am sure.

[Extract from a letter to the Hon. Gilbert Seelye from Miss Mary A Callaghan, Ballston, N. Y., February, 1918.]

It has come to my attention that a strong effort will be made in the near future to repeal the township education law passed last year. May we hope that your vote may be cast against the repeal.

True, the act has been in force but a few months, and a fair trial has not been given it, but from my observation, a distinct gain over the old system has already been made.

Similar acts have long been in force in all the leading states of our country and shall we of the boasted "Empire State" return to the anti-

quated methods of a century ago, which then served their purpose, but under changed conditions have certainly been found wanting?

There seems to be an erroneous impression that compulsory physical training is a part of that act, whereas, as you know, the physical training law was passed the previous year.

There has been much complaint in regard to increased taxation, but are we not paying double the price paid for commodities only a short time ago? Necessarily, the expense of conducting schools would increase with all these things; besides the present boards of education, in most cases had nothing to do with hiring teachers for the present year, that having been done by the old trustees before the newly elected members of boards of education assumed office. Again, there were expenses this year for equipment etc., which will not have to be repeated next.

Many of the people have been misinformed as to the provisions of the law, who, I am sure, would change their opinions did they have an opportunity to understand its real meaning. For instance in this town people have been told especially by the tax collector in making his rounds, that members of the board receive munificent salaries which accounts for their increased taxation.

Now, Mr. Seelye, may I not ask that you will put forth every effort to give the new law at least a fair trial? We certainly hope that, before many years have passed, we, of Charlton may do as you have done at Burnt Hills, and consolidate a number of our very small schools, and give our young people the privilege of a high school education in their own town.

MARY A. CALLAGHAN

[The following are letters to the Hon. Elon R. Brown:]

Will you kindly use your influence to get repealed as speedily as possible the unjust and iniquitous school law passed by the last legislature?

A law whose effects in operation would be more unjust and worse in their results on the school, could not well have been devised.

We have a good-sized new school for which we are paying and those who have children (we have none) are getting the direct benefits from it, while childless property owners are benefited by enhanced real estate values. Certainly in all justice we who benefit either directly or indirectly from the school are the ones to pay for the school, but this year my school tax is $10 less (approximately) than it has been at the least since the building was constructed. Now, I am willing that someone else should pay that $10 *if they want to;* but I have a strong suspicion that the people in the small outlying districts who are not at all benefited by our school are not overjoyed at being compelled to pay that additional tax. In fact, from what I hear they are pretty indignant and justly so.

I taught in another state under a somewhat similar law and the result was a continual row about supplies, high taxes and the whole school business thrown into politics, a thing earnestly to be avoided.

Thanking you for your attention to this matter, I am

Sincerely yours

(MRS.) EDNA C. JONES

Dec. 17, 1917 *Nanuet, N. Y.*

I was at the hearing before the joint committee which was held in the Assembly Chamber on the 27th ult.

I was very much impressed with your speech upon that occasion and must congratulate you upon the stand you have taken and hope that you will be successful in your battle for better rural schools.

You are distinctly right in saying that to return to the old system of a single trustee school would put this State back twenty-five years and would make us a laughing stock for our sister states to jeer at.

You are just as right when you state that those who oppose the present Township Law do so more because of higher taxes than for the reason that they think the schools were on a higher plane under the old scheme.

There are, possibly, defects in the present Township Law although I can't lay my hands on them, but the fundamental principle of having the township instead of a school district the unit with a Board of Education composed of three or five members to administer affairs, is beyond doubt correct. And, should it be deemed wise to amend the present law or adopt my friend Speaker Sweet's idea of a commission to determine on a new law next year, this fundamental idea must become the basis of such new legislation.

There is no reason why the rural schools should not take on Visual Instruction, Socialized Recitation work and the good things going in the city schools. At present the rural schools are far behind the times, antiquated and returning little for the outlay. The principal reason for this is because of the single trustee system. He could not comprehend Visual Instruction. He was not capable of judging whether Socialized Recitation would be a good thing for his school. He had no scheme, or policy of education. His administration depended for its success upon whether it was economical or not.

The Board of Education meeting once a month with the Supt. of Schools in attendance, can and does discuss such matters, do adopt courses which tend to place the schools upon a higher plane of efficiency. There is no possible doubt about this. The records show and it is a matter of common knowledge. This tendency will grow as the various Boards become used to doing things and determining what matters ought to be looked after to get a better return for the monies expended.

Whatever changes may be proposed, let the Board of Education of three or five members be the basis of any composition.

Let me congratulate the people of this State in having a leader with your pronounced powers of vision.

You will pardon me this long letter?

Very truly yours

H. I. Fish

March 11, 1918 *Williamsville, N. Y.*

Another trouble we are having is this new Township School Law and I am reliably informed you can do more this winter in the Legislature, than any one else, to help us out.

Of course you city folks are not affected by this law, and it is I suppose even doubtful if you have any first hand information as to its workings.

I have sometimes doubted, if the Educational Department at Albany really knew what a mess it is and the opposition it has created. For it seems to me, if they were aware of conditions as they actually exist, they would be so anxious to get the law repealed as we are, provided of course, that the department is composed of real educators and not politicians and bureaucrats. You can't help much in educational ways, when you give people the idea you are grasping for dictorial power and robbing them of their money to build up a political machine.

Now the objections to this law on Long Island are these:

1. A little Union Free School village with less than 1500 inhabitants is arbitrarily made our educational center. Ever since the Academy in a neighboring village closed, most of the children in our school district as soon as they finish in our school go to the Port Jefferson school there. This arrangement allows several members in a family to go to the same school and the older can look after the younger. It is simply common sense that the center of trade for a dozen or so hamlets should be their educational centre.

Under the new law an attempt was made to hook us to Setauket Union Free School a little berg beyond Port Jefferson. By scraping around carefully, the village officials counted over 1,500 and that let them out. The only other Union Free School is at Marches. I believe on the south side of the Island, 15 miles away.

2. The method of running the schools under the new law is extravagant and wasteful. A very conservative estimate will give the increased cost at 10-30 per cent., with no corresponding advantages. To have a man go 10-20 miles to put in a window light is throwing the taxpayers' money away. But within a week I understand the District Superintendent wrote the Chairman of our Board of Education that we ought not to say anything as long as the tax rate was under $75 and $100. With six districts, without a Union Free School and giving the clerk only $400 our district tax rate jumped 210 per cent.

3. Some of the Districts in the Unit are usually without a local representative on the Board of Education. In our Unit there is one; in a neighboring unit 6 or 7.

4. The law is an unmitigated nuisance, both for the teachers and the individual members of the Board of Education. It is almost impossible for the teachers to get their money by mail in less than a week after it is due. While the most of cases must travel from 100-1000 per cent. farther to do the same business, they did as trustees. To a hard working farmer this is a serious matter.

5. The law tends to produce bad feeling between villages or an excessive tax rate. Where all districts pay the same tax all schools must have the same appliances whether one-half dozen children or two score. In reality a teacher with a small number of children with inferior equipment can often give them a better education than a teacher with a larger number and superior equipment. But the law makes no distinction.

6. And finally the law opens the way for politics to creep into our country educational affairs. You know as well as I that any easy job that pays $1000 or $1500 a year has a lot of applicants and that the way the law reads, means politics.

I hope I have been able to give you a little idea why we are so bitter against this law. Both our local and County Grange condemned it soundly. Our Senator and two Assemblymen are pledged to fight against it. If again the Department of Education still afflict us with this accursed law I hope you will stand with us simple farmer folks as you have in the matter of the selected draft for common sense and the public weal.

Yours truly
DANIEL W. HALLOCK

Dec. 11, 1917 *Rocky Point, N. Y.*

Kindly allow me to inform you that about ninety-five per cent. of the people of the rural school districts throughout the State are very much opposed to the present Township School Law.

We are determined that it shall stand as it is now, and hope that at the present session, the matter will receive such attention as is necessary to prevent further discussion.

Respectfully yours
W. A. BUCK

Jan. 8, 1918 *Phelps, N. Y.*

I read that you are not convinced that the opposition to the Machold school law is general. I think you will find that the farmers are against it to a man.

In my case my school taxes were raised 475 per cent. that is, I pay the same rate as the man living next to the school building, who enjoys electric lights, village water, sewers, cement walks, nearness to stores, railroads etc., while my children have to travel three miles to school — at present through two feet of snow. Is there anything right about that?

I ask you as man to man if this centralization of power doesn't tend to autocracy?

We farmers feel that you should use your influence, which seems to be considerable, to repeal this law.

Very truly yours
B. R. HALL

Dec. 17, 1917 *Camillus, N. Y.*

I am writing to ask you to use your great influence to effect the repeal of the present Township School Law.

I am a member of the Town Board of Education of the town of Romulus, New York, and can see no advantage in this new Township System, over the old school system of individual districts with trustee or trustees elected by the parents and taxpayers of such districts, who administered the affairs of the district in accordance with the wishes of such taxpayers, and parents of the pupils in attendance at the school.

While the new Township System undoubtedly will increase the taxation, yet this to my mind would not be objectionable, if we received a proportunate increase in educational advantages. As a matter of fact, there is no more efficiency, and it is a serious question in my mind whether the

efficiency of the old district system will be maintained under the Township System.

And when it comes to the consolidation of the schools in the town, which I understand is the purpose of the Educational Department at Albany to effect, that proposition applied to the rural districts appears to me to be just as ridiculous as it would be to enclose a sufficient area in the central part of each town, to pasture all of the milch cows in the town, using the argument that the cows could be more efficiently handled, as it would eliminate the cost of fencing farms, and the cost of equipment and maintenance on each individual farm.

It seems to me if the purpose and intentions of the Educational Department at Albany, as affecting the rural schools was carried to its logical conclusion, it would lead to the establishment of large institutions adjacent to the centralized schools, similar to the present Orphan Asylums, whereby the children could be cared for, during the time they were not in school. This, of course, would destroy all home life, and family ties, but we would have our children in school, where a proper corps of instructors would be maintained.

If conditions in the rural districts were as they are in the cities, it is possible that the idea of school consolidation would work out all right, but when it is remembered that in many of the towns of the State of New York it would mean a trip of many miles, to and from these consolidated schools each day, much of the time the roads are impassable, from mud and snow, and the weather below zero during a good part of the winter months, with the conditions on the farms as it is today, with farm help excessively scarce, it appears to me to be almost an act of lunacy to attempt to consolidate the schools under the present conditions.

I certainly would not attempt to advise the population of any of the cities or towns of the State, as to the proper methods under which their schools should be conducted, yet we have in our Department of Education at Albany, men who are evidently as ignorant of the conditions confronting the rural population, yet they are entirely willing to try to bring about conditions, and impose hardships of which they have no conception.

Each rural school district, as it was organized under the old law was taking care of the school children, furnishing and maintaining the proper building and hiring instructors for the school. If in some cases, the buildings were not as good as they should be, I dare say that is also true regarding the city schools and school buildings.

In short, at the present time when all the resources of our country are being poured out to "make the world safe for democracy" our Department of Education through this Township Law is seeking to impose its autocratic and arbitrary will on a people who until very recently believed that they were living in a free country. If it were a matter of winning the war, we are willing to submit to almost any condition, but this is a matter that has nothing to do with war. We feel we have a right to control our children, to look after their mental, as well as their physical and spiritual welfare.

Very respectfully yours

F. S. WILLIAMS

Jan. 3, 1918 *Kendaia, N. Y.*

I am Physical Director for the schools of the town of Newfane, Niagara Co., and have under my supervision the twenty-six teachers employed in the seventeen schools of the town.

We understand that an effort is being made to do away with the special teacher in physical training and put the work in the hands of the regular class teacher. None of our teachers have had special training in this work, and knowing the great harm that will come from unwise handling, every one has asked that in justice to themselves and the pupils, the present Physical Training Law be retained.

In this town the expense of the special teacher is ten cents on a thousand dollars. Will any loyal American refuse the price of one cigar a year to make us a stronger nation physically than the draft and our school medical inspection have proven us to be?

Will you not use your influence to help our country boys and girls, and their teachers?

Yours for a stronger, cleaner, happier America,

VESTA MCKEE

March 6, 1918 *Newfane, N. Y.*

I had the pleasure of meeting you at Ithaca Farmers' Week, and I remember what you said in regard to the new Township System of schools and I heartily agreed with you. I really believe it is a decided improvement over the old system, and I earnestly hope it will not be repealed as it would be a step backward.

As president of our town board, I am in a position to know that it has worked to advantage in the outlying rural districts. The only people who are doing any kicking are those living in districts where the railroad pays more than half the tax. They had a rate as low as $3.49 per M and some farmers in the outlying districts nine miles from the railroad had a rate of $13.50 per M. The average rate last year before the new system was $7 per M. This year it is $8. The addition of $1 is due to increase in teachers' wages, longer term of school, and installing several new sanitary closets.

The teachers in all of our sixteen districts tell me they are well pleased with the new system. I think the law as a whole is a decided improvement over the old system, but I believe there are some improvements that could be made, and I earnestly hope they will not repeal this law as it would be a step backward.

Very truly yours

Mar. 16, 1918 F. W. BAUDER

President of Town Board, Fort Plain

I very sincerely hope that you will see your way clear to vote against the repeal of the township law. To go back to the old district system would be as much to the disadvantage of the country child as to go back to the old method of having farmers work out their road taxes. I do not think any of us would be willing to return to that even though we do pay taxes for improvements on roads in parts of our town where we never drive.

Most, in fact, all of the opposition I found to the law, has been based solely on financial reasons, or because of injured pride locally. Never has any one convincingly put forth any arguments that the law is going to injure the country child. In fact his rights seem to be utterly ignored by those who are bitterly opposed to the law. Most of the articles written show an absolute lack of knowledge of the details of the law. Even Governor Whitman's first message to the legislature in which he urged a reconsideration of the law showed he failed to distinguish between consolidation and the township law which are by no means synonymous.

After six years' supervision of rural schools I am absolutely convinced that any real permanent plan of improvement can not be carried out under the old system. Much of the objection to the law is because of fear that there will be improvement. I can not find any rural school supervisor who does not honestly believe that it is for the good of the schools to retain the law. In my opinion this and the physical training law are two of the most needed, most constructive laws for rural children that have been passed in years.

All the states in which there has been most real development in the country have such a school system. Why should New York lag behind from purely selfish opposition.

To say that the law has failed after five months' trial in a year of utterly abnormal conditions is ridiculous. Boards did not take office until August 1. Owing to scarcity of labor and short time they were not able to expend all the money raised in the budget for necessary repairs. Most of my boards have made reasonable intelligent plans for the following summer based upon the needs of the town as a whole, and in every case with special consideration for the child in the weak remote district who never had half a chance before.

For these reasons and many others I will forbear mentioning, I sincerely hope that you will place the rights of the country child ahead of every other consideration and vote to retain the township law. The only excuse for the schools is that they be a real benefit to the children. Under the old system the children never will get full value for a dollar expended.

Under the new law my family pay heavy taxes in various districts where they were much lighter last year. None of us wish to see the law repealed though no children in the family are involved. Pardon the personality but the common attitude seems to be that school officials would feel differently if they paid their taxes.

Respectfully

Feb. 11, 1918 RUTH M. JOHNSON

Dist. Supt. of Schools, Port Leyden, N. Y.

Being very much interested in the Township Law, and knowing that you are making a fight to retain the law on the Statute Books I am taking the liberty to write you, the following is a copy of a letter I sent to Senator James A. Emerson of this district, I also wrote Assemblyman Raymond T. Kenyon of Essex County the same.

I wish to register my protest against the repeal of the Township Law, this is a good law and a just law, and should be allowed to remain on the statute books as it now stands.

I am not going into a long argument as to why it should stand, but I want to put you right as far as our town is concerned in regard to the resolution adopted by the Board of Supervisors of Essex County. The Supervisor from Essex did not represent a majority of his constituents in voting for the resolution to repeal the law, I firmly believe that were this law allowed to come to a vote of the town, that it would receive a good majority.

As a matter of fact the Supervisor from Essex is the owner of a farm located in school district No. 8 in which district there has been no levy of taxes for school purposes for eight years, they have taken their public money hired their four or five scholars transported to schools in Essex and Whallonsburg, and so far as the High School in Essex is concerned, we have furnished the scholars from district No. 8 and all other rural districts of the town, with school building, corps of teachers, free use of library, apparatus of all kinds, have furnished them with text books FREE, with no tuition or expense of any kind to them, now isent it right that they should help us maintain this High School? Why should they be permitted to get away from taxation altogether, while we are burdened with a tax of from twenty to twenty-five mills on a dollar. We of the village of Essex have maintained this High School for the last eighteen years as a free school with no tuition, and have welcomed the scholars from the outside districts with open arms. As a matter of fact we have in our school to day twenty five non-res. pupils, who are furnished as I said before with every thing FREE even Hot Lunches. Now because a law has been passed forcing them to share and share alike with us the tax proposition, you would think from the howl they make that they had hit in a vital spot.

Yes, The rural tax payers, under the old law, have got by with a low tax rate for school purposes, and let me tell you, they as a whole, havent spent much money, and they havent much to show for what they did spend. I have found conditions in schools that I have visited that should not be tolerated, I have found schools with no Text books, No Primary readers for the little ones, no spelling books no histories, no arithmetics, no geographies, the only text books that I could find in this school was two that were bought and paid for by the teacher, No blackboards that were fit to use, in some cases nothing but oil cloth painted sometime in the long ago with black paint, in fact I have purchased and installed under the directions of the present Town Board of Education over 200 hundred square feet of slate blackboards and it would take an additional 500 square feet to supply the needs.

I have found as a rule the buildings too small to accommodate the number of scholars. I have one school in mind with 16 scholars four or five of them big husky boys of fourteen or fifteen years of age, the room is small and stuffy, the seats are too small for the large boys and too large for the folkes, with no blackboards, nothing to do with, the out houses a disgrace, the one for girls with the roof rotten letting in the rain and snow, the sills rotten so it stands on one corner, and the side with cracks so big you can throw a cat through anywhere. I drove over to this school last fall on a fine warm day and found the teacher with her sixteen scholars doing the physical culture exercises on the grass by the roadside near the school building, as I approached the teacher turned to me and said I take the children out here for physical exercises because I am afraid they

will go down through the floor it is so poor. In another district they dont even own the ground upon which the school building stands, of course their tax rate has been low in the past and why not, their policy has been to hire a teacher regardless of qualifications, give her a cord of wood and a box of chalk and tell her to teach school, are such conditions giving the future generations a chance to get even the rudiments of an education? I say NO Emphatically NO.

Let me tell you the other side of the story, another district in our town with an assessed valuation of over one hundred thousand dollars they the finest little school building you ever saw, with every thing to do with, books, blackboards, and maps and a library, a fine teacher, and no SCHOLARS, she has but four little ones from five to eight years of age the most of them live quite far away from the school and what is the result, there are many days during the severe winter weather that the most of these children cannot get to school, there are sometimes one and sometimes two scholars in school and the teacher has nothing to do, a waist of time and much valueable cord wood.

Again is there any reason why the taxes from the D. & H. R. R. with an assessed valueation of over $85000 in our town be paid over to but three school districts? I sent it right and just that it
among all the schools of the town?

As a matter of fact the tax rate has been lowered under this new Township law in three of our districts, our high school has been helped a little, some of the districts that do not get a slice of the railroad tax have been helped a great deal. In one district the rate under the new is $11.20 per thousand, to day were they under the old system, with the increased cost of everything, Teachers wages, fuel and other things, the tax rate in this district would have been over $16.00 per thousand, and district No. 8 gets by with no tax whatever, this is absolutely wrong and should not be.

Well Dr. This has been rather a long letter, but I hope you will receive it in the same spirit in which it is written, and that is for the benefit and the uplift of all schools and an even distribution of the cost of maintaining these schools.

Very truly yours

March 17, 1918 NELSON A. LA ROE

Clerk Board of Education, Essex, N. Y.

Enclosed find a copy of resolutions concerning the township school question which were passed at our Pomona Grange meeting recently. As secretary of the Grange, I was instructed to forward a copy of these resolutions to you. I hope you may give them your attention.

Yours very truly

March 18, 1918 E. S. SAVAGE

Ithaca, N. Y.

The committee on Education for Rural Schools recommend:

1. That the township law be retained and given a fair trial; that it be amended so as to cut out all schools maintaining academic departments.
2. That the academic fund be increased from $100 to $1000 per year.

3. That the State tuition for academic pupils be increased from $20 to $40.

4. That the public money for district quotas be made $200 for each rural school district.

5. That physical training teaching be continued in the schools but that as soon as possible the local teachers be required to give all the work and thus eliminate a special teacher in said subject.

[Signed] FRED A. BEARDSLEY
HATTIE K. BUCK
M. D. BATTY
E. T. WALLENBECK

When your Committee was here Farmers' Week, I attempted to illustrate two points, but the details that I used as illustrations became the subjects of discussion so that the two points that I wished to make were lost.

I had not planned to mention the school law except as an illustration, but, since it became the chief subject of discussion, I would like to add one or two more points to what I said at that time. I stated then, and firmly believe that the best thing to do with this law is to repeal it. Even if the law has some merit, the people do not want it and are, therefore, not in a position to give it a fair trial. Since I really believe in democracy, I do not think it desirable to make people accept such a law when they do not want it.

Furthermore, I do not believe that the law is a good one. So far as I know, the two points in favor of such a law are:

1. To have a larger taxation unit.

2. To have schools consolidated.

The law might accomplish some good by having a larger taxing unit, but is, in my judgment, not the best way to bring this about. Many of the school districts that are poor are situated in townships where the entire township is poor. I believe that if the taxes paid by public service corporations outside of incorporated places were distributed between the school districts within the county, much more would be done toward equalizing taxation than is accomplished by this law.

Townships are not an important governmental unit. They are wholly unrelated to natural school district lines. If we are to have consolidated schools, the consolidation should be around the natural school centers which are wholly unrelated to the township lines.

Consolidation of schools is by no means a universal remedy for all ills. There are many communities in which consolidation is desirable and *many others* in which it is *undesirable.*

The most serious rural school problem is adequate provision for high school instruction within convenient reach of the farms. In some cases consolidation of schools will help to bring this about. I believe, however, that the State should give special attention to aiding the small high schools, and am of the opinion that if this is done, immensely more will be done to help the rural situation than could be accomplished by attempts to help the elementary schools. The amount of compensation that the village schools now get for non-resident high school students is altogether too small. I have rarely known a farmer to leave his farm because his elementary

schools were unsatisfactory, but have known of thousands of farmers who have left the farm to obtain high school facilities.

Without making any considerable provisions for improvement the present law provides for a much larger unit of control. Other things being equal, the smaller the unit of control, the better.

I am not a professor of pedagogy, but, by choice, I live in a rural school district and have six children to pass through these schools. I am very glad, indeed, that they have the opportunity to go to an ungraded district school, rather than be required to attend the grades in city schools. The township school law is causing a great and unnecessary expense and is not giving satisfactory results, nor do I see any expectation of its bringing good results if it is continued.

Very truly yours

March 26, 1918 G. F. WARREN

Ithaca, N. Y.

Fearing that the Township School Law will be repealed and we will revert to the old system, which we consider very unsatisfactory at best, we are writing to ask you to use your influence to secure the passage of the substitute bill proposed in the senate. We feel that this bill is a step in the right direction.

March 28, 1918 Yours for better school legislation

WM. A. GAFFEY, *Clerk.*

D. D. CADY, *Chairman of Board of Ed.*

J. T. MCKOWN

J. EDWARD SMITH JR, *Prin.*

Maryland, N. Y.

At a meeting of the Board of Education of this Town, held March 30th, they requested me to inform you that they were in favor of the Senate Township School Bill, but were not in favor of the compulsory hiring of a Physical Trainer in the rural schools, as they think the teacher could give them sufficient training along their lines.

Respectfully yours

April 2, 1918 J. I. LANFEAR, *Clerk*

Board of Education, Town of Worth

As a representative of the interests of the people of New York State, we respectfully ask you to consider the injury done the Farmers of this State by the Township School Law.

We insist that the patrons of our Rural Schools are capable of administering the affairs of their own schools efficiently. We insist that they be accorded the primary rights of self-government. We insist that they more than any one else, are interested in the welfare of their children.

We know from direct information, that our own rural schools have not had proper attention, under the new school law; and that the High School in the town, has more than its share of attention.

In our own district, with a valuation of $250,000 we have in the past maintained the school with every advantage for 1000 dollars a year. This past year, under the Township Law, we raised $2375; which is paying $1375 to help support the mismanaged High School, which gives us no material benefit, and over which we have no control.

We ask you in all FAIRNESS to work for the Repeal of the Township Law.

Yours for Good Government

Jan. 17, 1918 C. A. BURTON

Brocton, N. Y.

I would like to call your attention to the new school law, and to ask your opinion in regard to it. It is very unpopular here and we would be very glad to have it repealed. We believe it to be an unjust and discriminating law, because it favors the villages at the expense of the country districts.

Although I do not live in your district I am hoping to get you interested. Knowing that it would be a decided advantage to have you on our side.

Hoping that you can see your way to favor a repeal, I remain,

Yours truly

Dec. 26, 1917 W. W. BOARDMAN

Boonville, N. Y.

Among a lot of rotten deals that have been foisted upon the rural population of New York last years school law is one of the D———est ever perpetrated.

Yours truly

Jan. 4, 1918 J. W. EATON

Slate Hill, N. Y.

Just a word about the new school law. Can it not be repealed or amended in some way? In the town of Amenia, Dutchess Co., the school tax was from 25% to 300% higher than under the old law. At first the outlying districts supposed they were helping to support the high school in the village of Amenia, but from investigation found even the village people were paying a higher rate. Why should this Be? If the law is not repealed it should be amended so all property owners pay school tax in their own town that is in the town in which the property is located. We own a farm in the town of Washington where assessments are about full value but are unfortunate in that our property is located in an overlapping school district from the town of Amenia where assessments are low. The Amenia school tax rate was $11.80 per thousand while in the town of Washington it was but $6.00 per thousand. A number of the taxpayers along the town line are in the same position, paying about double the school taxes our next door neighbors are who pay their tax in our own town. The injustice this works needs no further explanation, what applies to our town will apply in the country and state.

I am an assessor in the town of Washington, Dutchess Co., and have been the past eight years, and have a good knowledge of the local taxes and assessments.

Trusting you will give this matter your attention, I am,

Sincerely

Jan. 7, 1918 S. S. BENHAM

Wassaic, N. Y.

I am just one more to voice my protest against the Township Law.

I beg of you to give us back Democratic rule. The reasons for its repeal you have already received. No use of adding to them, they are good and sufficient.

Yours very truly,

Jan. 7, 1918 JAMES S. WHITAKER

Penn Yan, N. Y.

Will you kindly let me know if the Township Law will be repealed this Legislature. There is great dissatisfaction in this State as you no doubt know. I think this law should be repealed. The taxes are just twice what they were last year in this district and I do not see that we have any better school and we have no improvements at all. The teachers salary is $2.00 a week more this year than last year, and this is all we are getting for the extra taxes. If we were getting the value of our money, there might be some justice in the present law and I would be the last man to put a kick if I felt we were getting value received.

Yours very truly

Feb. 18, 1918 L. U. BENJAMIN

Richford, N. Y.

Have canvassed the situation pretty thoroughly concerning the Machold Township School Law. The sentiment seems to be practically unanimous for a repeal of the law. Only a small proportion being in favor of an amendment.

Yours truly

Jan. 9, 1918 NAT L. ROWE

Port Byron, N. Y.

If the matter comes up looking to the repeal of the Township School Law please work for its repeal. We in this section do not like it.

Yours truly

Jan. 9, 1918 WILBUR BERKE

Albany, N. Y.

I want the township school law repealed. You are aware of the injustice of it, so I will not take your time to enumerate facts which have already been presented to you concerning it but—*WE WANT IT REPEALED.*

Yours respectfully

Jan. 29, 1918 ALVIN B. PINCKNEY

Freeville, N. Y.

We are very anxious to see the repeal of the present township law, as it does not work out as it was probably intended to.

Also we wish to see the passage of state prohibition, as well as the ratification of the federal bill to secure a dry nation.

Therefore we ask you to work for the passage of these bills.

Thanking you, we are,

Sincerely yours

Feb. 16, 1918 MELVILLE NILES

HARRY W. NILES

Alfred Station, N. Y.

At a meeting of Riverbank Grange Friday, March 1, 1918, the question of rural school laws was thoroughly considered, and as a result we ask you to use your influence in every way possible to secure the repeal of the educational laws since 1909, and to secure the re-enactment of the educational laws of 1909.

Fraternally Yours

LEGISLATIVE COMMITTEE OF RIVERBANK GRANGE

Mar. 4, 1918 Mrs Morris F. Meister, *Secretary*

E. F. Linstruth, *Master*

To-days N. Y. *Tribune* says that you are against the repeal of the Township School Law and that the farmers were for the measure last year.

The farmers in this section were not consulted whatever to my knowledge and no meetings called or vote taken to my knowledge in several districts.

Mr. Senator the men responsible for the continuance of that Township School Law no matter if fostered by a million or two million from other source for a year or two (with the intention of dumping them) will be voted against regardless of party lines.

When that legislation was passed without consulting us, (if we are willing to have our children hauled to school several miles and mingling in such numbers as in union schools we will tell you)

The conditions are the worst this year in our district in 18 years, the school house not banked, excrement from closets merely thrown over the fence, instead of buried, body louse crawled off the seat on my child's hand recently. Fifty at one time were sent home from the nearest union school with vermin.

The physical training teacher is even worse. What do country children need physical training for (in the cities it may be all right, I do not know

the conditions there) that also we had no voice in do and always did condemn.

Just continue legislating any excuse for *graft* on us that can be conceived and a brand new party with the help of the women will sweep you dear old line people out of existence for good.

Sincerely

Mar. 4, 1918 FLOYD A. DURLAND

Hurleyville, N. Y.

Can you tell me why the Rural Communities are picked out for a goat. This new school law is an unjust tax law, nothing fair about it. I have been a silent tax payer with no voice in public affairs but thanks to the fair minded men and women of our State they have delivered us out of an unjust bondage that ignorance had placed us. I believe you are able to help us in this matter. I know I am speaking for everyone in this town.

Thanking you in advance

Dec. 19, 1917 MRS MYRTLE HALE KING

Livonia, N. Y.

I am a farmer of Madison Co., N. Y., owning an alfalfa farm of 240 acres.

I was induced to come from Kansas to N. Y. 4 years ago. I think that the State of New York is all right but the many laws you have here that are so detrimental to the farmers, makes every western farmer wish to return to the west where laws are more favorable to him.

Take for example the *infamous* school law that was passed last winter. I am sure that 90% of our people are bitterly opposed to it. Now everybody knows that the paying of taxes is a great burden yet we must bear that burden but why not make it light as possible. For instance in the western states taxes are paid first half Dec. 20 and last half the 20th of the following June.

Why demand the entire tax in the fall?

My dear Senator, I write this to you fully believing that you are one of the great power of good old New York as to her law making. Won't you give to us some good wholesome laws that will benefit the agriculturist and thereby benefit everybody, I shall surely believe you will.

C. F. HAIGLER

Dec. 16, 1917 *Munnsville, N. Y.*

The undersigned, residents and taxpayers of the Town of Mexico, County of Oswego, New York, being opposed to the Machold School Law, hereby urge upon you that the same be *repealed* at the present session of the Legislature.

We are opposed to such law upon the following grounds, viz:

First, Upon the ground that by increasing our school tax, without conferring corresponding benefits, it in effect takes away our property without just compensation.

Second, Upon the ground that it is taxation without representation, in that it allows persons, in the selection of whom we have had no voice, to fix the amount of the tax to be raised, and how it shall be expended.

Third, Upon the ground, that allowing the Town Board of Education, to provide that school children may be transferred out of the district wherein they reside, into adjoining districts, it may be the means of abolishing the District School entirely.

Fourth, Upon the ground that it discriminates in favor of the Village, as against the rural districts, making the latter bear more than their share of the burden of taxation.

Fifth, Upon the ground, generally, that the whole spirit of the law, is opposed to the right of self-government.

Yours truly

A. W. AUSTIN

Feb. 4, 1918 F. J. BOIGEOL

GEO. FELLERS

F. G. BOIGEOL

C. MARTINET

From School Dist. No. 15 Town of Mexico, N. Y.

As a majority leader in the New York Legislature, you have a great influence in regard to the bills to be passed and become laws or not passed. I would like to call your attention to the new school law of this year, 1917. It is working great injustice to the tax paying rural inhabitants, in this way, we have no voice in saying what we shall be taxed to keep up our schools. Also the new law costs from three to four times the amount to keep up our school and no better schools.

My taxes — school — were $7.62 in 1916, this year, 1917, they were $27.83.

Please to use your influence in having this law repealed and oblige,

Yours very truly

Dec. 26, 1917 E. E. SHERWOOD

Wurtsboro, N. Y.

I am writing to ask you to give your support to the Machold Law, one of the wisest laws ever made.

We teachers of Lewis County are unanimously in favor of this piece of State Legislation. If the public could only understand the provisions of the Machold Law, and its importance as a step forward in education, they would be without question in favor of it.

In this law we see at least three wise provisions relating to the teacher: permanency of tenure, better salary, and better results in teaching.

Heretofore, no matter how good the teacher may have been, he has been ousted from his position whenever the trustee felt like it. The reason has usually been, that one of the people of the district had a relative who had a desire for the school. A teacher may show his capabilities in three or four weeks in a school, but it is only after two or three years that the

fruits of his labor can be thoroughly appreciated. This condition, change of good teachers, will be removed by the Machold Law.

Again we find in so many of our schools an utter lack of uniformity in the matter of text books, progress in the grade work, and comfortable sanitary conditions. If the principal of the High School could supervise the work on the rural schools, nearby located, very soon would the conditions mentioned be markedly improved. In this matter we see the superiority of this excellent Machold Law.

Coming to at least one other vital question, salary of the teachers, we see that this Law will in due time take care of it. This ought not be a time when the attention of the state is directed toward lowering the teachers salary, as it surely is, when the Executive asks that the Machold Law be repealed. The Town Board will, I am sure, in due time, increase the salaries to at least a point where the teachers can live comfortably. At present our teachers do no receive salary enough to carry them through vacation, no matter how economically they live. Should we take the step backward, and allow the trustees, modern Czars, as some have been, to put the salary down to a starvation wage, we should find a crisis on our hands, lack of teachers.

And this question is serious. Our best material in school, nowadays is being turned into other professions than that of teachers. Why? I imply because the salary will not attract them. If our school children of to-day, make the state of to-morrow, what kind of a state can we expect, unless we can have the best teachers to instruct our boys and girls?

Our cities were originally organized on the old district basis. Today they have administrations similar to that provided in the Machold Bill. Would the present city go back to the old method?

And we come right down to the consideration of our own country. Shall we provide for the best education that can be afforded for our children, or shall we step backwards to the days of the "cheapest that can be bought." I am sure you will help us teachers and citizens of Lewis County.

Thanking you, I am,

Respectfully

Feb. 12, 1918 EDWARD W. GLASBY, *Principal*

We, the undersigned, are residents and taxpayers of School District No. 4, town of Cheektowaga. We wish to call your attention to the Finegan Bill, and particularly that portion of the township school law relating to the consolidation of school districts.

We are bitterly opposed to the entire bill, as are all of the other taxpayers of our district, for the reason that we receive no benefit from it in any way, shape, or manner. Our taxes have been increased so that this year we were obliged to pay fully three times the taxes we did last year, and *our* school has not benefitted in the least.

We object to having our school affairs handled by outside parties, people not living in the district or taxpayers in the district, because we are not consulted in any way as to what shall or shall not be done with the district's property, or *what* teachers we will have to instruct our children. In fact we have no voice in the matter whatever. All we are called upon to

do is to pay taxes, and "Taxation without representation is tyranny." You will recall that that was the reason our country declared its independence in 1776. The principle still lives and cannot lawfully be taken away from any one.

For your information we would say that when this consolidation of school districts was underway everything was kept very secret all through this section. No notices of the proposed change were sent out, no meeting was held, the idea being to railroad the thing through no matter whether it was right or wrong, and our present school commissioners and those in authority did all they could to keep us from learning the truth by withholding and delaying information when it was asked for. Now you know this is not right or just. The burdens that this bill has brought upon the country people are unbearable. The taxes are so high that it is almost impossible to pay them. Then we would not say so much if we or our children were deriving any benefit. Our school property is not taken care of as it should be. The whole system is entirely wrong and we respectfully urge and request you to use your influence and energy for the repeal of this very erroneous bill. We want the whole thing repealed and the rural school districts put back in the control of the district people, where they were before the present school law was enacted. We can look after our own school affairs much more economically and satisfactorily and have a better school than under outside management. We want our children to go to our own school and not be carried to some other school a long distance away, often by a careless driver, and subjected to long rides in all kinds of weather. This feature will certainly not improve the health of any of the children.

We also feel that it is time we had another deputy commissioner of education in place of the present Dr. Thomas E. Finegan. Ever since he has been in authority there has been nothing but disturbance and trouble and schemes to absorb the district property and take away the peoples rights. Surely the past year will prove that his ideas are far from practical. We ask for his removal.

Trusting that you will give this matter your prompt attention and that you will use your influence against this bill, for which attention we thank you in advance, we remain,

Yours truly

Jan. 25, 1918 MARY G. BOOTHROY

GEORGE BOOTHROY

Fork, N. Y.

The people of Greene Co. are watching the present Legislation very closely in regard to the repeal of the Township School Law.

As secretary of the Patrons' League of this county, I believe I can speak more authoritatively than any one other individual, that the present school law is not only offensive to the majority of our citizens, but very detrimental to the welfare of our rural schools. In fact if one district has been benefited financially, ten of our rural districts have been damaged physically and educationally.

Nothing short of an absolute repeal will ever satisfy the people. Even if the basic principles of the present law should remain, it would mean disaster to many a rural school in our county. Repeal the law, and then put up an educational law that is efficient and broad enough in its scope so that it does not kill ten rural school districts to benefit one suburban district.

I am sure that if you thoroughly understood the deplorable conditions caused by this law and its workings, and knew the vital facts concerning it, you, too, would join in with the other senators and help to repeal it.

The issue is too great, and the result would be too disastrous to patchwork a law that is faulty in its very fundamental principles, and wholly lacking in its purpose to better the educational advantages in the rural schools of our state.

Yours very respectfully

March 29, 1918 FLOYD C. MILLER

Coxsackie, N. Y.

At a meeting of this Association, held on Saturday, Dec. 29, 1917, the following Preamble and Resolutions were unanimously adopted:

WHEREAS the new Township School Law (Chapter 328 of the Laws of 1917) imposes heavy, and in some cases unbearable burdens on the people of the rural communities of the state, in doubling, trebling, and even in instances quadrupling the school tax, and

WHEREAS instead of deriving any administrative advantages from the operation of said law, the rural communities are made to suffer in that under said law a controlling number of members of any town board of education may be elected from any one of the respective school districts of any town, thus in many instances hazarding proper and effective administration of the school affairs of the other districts, and

WHEREAS the general trend of said law appears to be in the direction of discontinuation and abolition of the rural schools a tending toward centralization, by promoting consolidation of existing school districts, it being proposed that the difficulties arising from such a proposition be overcome by furnishing public conveyances for carrying pupils residing at a distance, to school, and

WHEREAS by reason of weather conditions in this state, such a method of getting the children to school is, in a general way, utterly impracticable, and

WHEREAS, to recapitulate, under said law the local management of the rural schools is made much less effective than it formerly was; school attendance will become very difficult, and in many instances wellnigh impossible; and all this coupled with an enormously increased school tax. Now therefore be it, and it is hereby

RESOLVED that we in meeting assembled, most emphatically declare ourselves as being unequivocally for the repeal of said law, and be it, and it is further

RESOLVED that we hereby respectfully petition the New York State Legislature, and each and every member thereof to aid and support the

proposition of bringing about the repeal of said Chapter 328 of the Laws of 1917, and the enactment of legislation necessary to restore the rural schools to their former status.

Adopted unanimously.

LOUIS P. FERUBACH
Secretary
Cheektowaga Taxpayers' Protective Association

As a taxpayer and a voting resident of Ontario County New York I am writing to ask you to use your influence to repeal the Township School Law which is saddling upon the farming communities of the State a tremendous expense without any adequate return. In fact many instances can be pointed out where the school conditions are not only no better than they were under the old system but they are actually worse. It may as well be understood that the rural districts are still able to run their own local affairs and that they do not have to be led and fed by the Department of Education at Albany under any specious plea of higher education. The farmer boys of the state always have held their own and always will do so. I think you will have to admit that I am an old time Republican when I tell you that from 1902 to 1906 I held a legislative clerkship under John Raines and I used to greatly enjoy and now well remember the days when he held the position which you now hold and when you and Senators Brackett and Elsberg were called "insurgents" by the daily press. But I believe as much as I believe that the Township Law is a useless expense that, if it is left on the books, it will bring about the defeat of the Republican State and Legislative tickets at the next election. I therefore urge you to vote for the repeal of this bill not only from the standpoint of justice to the farming communities but also from the standpoint of political expediency.

Yours very truly
W. S. THROOP
January 26, 1918 *Ontario County*

The enclosed petition is a copy of the original which was sent to our Assemblyman, Mr. Alvord. A copy has also been sent to the Senator from this district, Mr. Towner.

From the many articles in the newspapers, it appears to me that there is a misconception as to just what the taxpayers are kicking about. The idea seems prevalent that it is the increase in the taxes while the fact is, it is the lack of any benefit derived from the enormous addition that we have had to pay that is the cause of all the trouble.

I have been a taxpayer in this country many years and have been, also, school trustee many years and I know that the farmer and all other taxpayers here are always ready to vote any amount necessary for the maintenance of their schools up to the highest standard commensurate with their requirements. A High school is a good thing in its place but that does not mean that every district should support one by direct tax. We all support, indirectly, every school or college that receives support from the State.

The present law should be repealed, not doctored, and then, later, after careful consideration of the requirements of the rural districts by a competent commission of legislators, and not a lot of Hobby riding professors, a new law enacted that will cut the overhead expense and increase the efficiency. There is too much supervision that does not supervise, in fact too much politics. A point in view: the secretary of the village board gets $50. per annum but the secretary of the school board gets $200. per year.

If you wish to improve the rural schools see that only qualified teachers are given a permit. Squeezing through a High school does not always mean that a person is competent to teach.

Sincerely yours

AUGUSTUS F. BIESEL

March 18, 1918 *Niverville, N. Y.*

It is reported that you are about to present a bill as a substitute for the township school law, which among other provision provides that the state furnish an equal appropriation with the rural district in bringing the educational system of that district up to the proper standard. It seems to me that such a law would be just as ineffective as the district trustee system, unless you take the management of the rural schools entirely out of local control.

You remember, I have no doubt, that the neglect of our country roads caused the legislature to take the roads out of the hands of the little bosses in each district and place them under a single town superintendent directed by the state. This was not done without a roar of protest from the farmers, but it was easily done, as urban legislators saw the absolute necessity of it. In the case of our rural schools a similar incentive to the urban representative is lacking. He thinks perhaps that if the farmer wishes to deprive his children of an education to lessen rural taxes that he ought to be allowed to do so. But it is not the parents of rural children who object to higher taxes, or to improved or consolidated schools. It is the tax-slackers, the exponents of race-suicide or birth control.

I am a farmer. Six of my nine children are now enrolled in the schools. I have lived on a farm all my life. I know rural conditions, while you gentlemen at Albany have only a theoretical knowledge of them. I beg that you will not substitute any law for the township school law unless you first provide for the absolute central control of our rural schools by the state department of education.

Sixteen years ago I proposed that our district buy a larger ground for the children. The playground was about 23 by 43 feet. They refused to consider the proposition. I offered them an acre of land free if they would move the school building to my nearest field, which is about a half a mile away. Again they refused.

I suggested that they build a new school house on the acre which I again offered them, and again met with refusal. This school building if properly inspected would have been condemned any time these last ten years. Senator do not disgrace the state and outrage the children with another district trustee system.

The mismanagement of the rural schools has made itself apparent in the Federal census report of 1910. The boasted Empire State is No. 23 in the

column of illiteracy, just half-way down. It has over 5.5% illiterate to Iowa's 1.7%. Iowa is the lowest record for 1910. And to prove my contention, the statistics show that there is a larger per cent of illiterates per 1000 of the population than in the urban districts, and that they are American born. Senator, stand your ground for the Township School Law, without substitution, unless that substitute provides for the compulsory consolidation of rural schools and absolute central control.

I note that one lone Republican in the Assembly voted to retain the school law as it stands. If this outrage on the children of the state is the policy of the Republican party, it is also the end of that party as a controlling factor in the state. Gov. Whitman had three votes from my family at his election. This year adding my wife and daughter he will have five against him.

Very sincerely yours

W. W. CHRISTMAN

March 18, 1918 *Delanson, N. Y.*

You have expressed yourself so clearly and intelligently the last several months regarding conditions in farming sections that I strongly rely on you to defeat the present camouflage for the pernicious and unworkable Township School Law. That law should be repealed, and kept repealed till the war is over — not partially repealed and the Town School Board and equalized taxes retained, but totally and completely put out of business. Why do Finegan and Finley want to force the law upon us? Not one man or woman in the 550 votes here is in favor of it. Dare they permit the law creating Town School Boards to a referendum? Ask them. All clerks of boards in this County (I am one of them, at a good salary) declare the law a farce. No one comes to board meetings; all pride and home interest in the near-by district school seem gone; men who would spend days working for the home school for nothing now want the highest pay for the smallest service; there is no one responsible for anything — "nobody aint nothing" — excepting the clerk, and in a year or two more of this law he will be Supreme Dictator, the School Man Almighty. It is a damnable German System, making one man an autocrat in a town, instead of having at least thirty men in a ten-school town personally interested and teaching their families; how to be trustees, treasurers, tax collectors, etc. I tell you, Senator, there is not one man in this town of Hamptonburgh who will allow his name to be used as a candidate for member of the Town School Board. And I will be d—d if I will act as clerk again at any salary. I will not be associated with such ridiculous, cumbersome, un-American, unrepresentative rural school system. I helped build this school at Campbell Hall; I am one of the large taxpayers of the town; and my taxes are lower under the new law because I am central. But I don't want any help from the outlanders in supporting this school any more than I want them to help me to support my home. The equalized tax Finegan boasts of is unjust. I benefit in money, but Gus Peters, Harry Bull, Frank Crist et al. are hurt and get no compensating benefits. Finegan says the old law is responsible for the fact that there are 3,000 teachers in the State with only elementary educations. That is silly. The Department fixes the standards of qualifications for teaching school. They can change them whenever they please. And so on

throughout all his pointed statements in favor of a Township School Law. The Department seems totally unable to administer the new law; District Superintendents are too busy with statistics and examination papers, and there are no farmers in rural towns with time to spare for six-mile trips to board meetings to consult about schools ten miles away that they do not know about or care anything for. Both Finley and Finegan seem unable to see above in below the dollar mark. But it is not the dollars; it is the injustice, the unworkableness, the cumbersomeness of the law that annoys. Swing in and help pass a total-repeal bill, will you Senator?

Respectfully

HAROLD BENEDICT

February 24, 1918 *Campbell Hall, N. Y.*

We want that school law repealed, not amended but repealed root and branch. I have heard but one in the district speak favorably of it and he is on the board. Needless to say he is hot after any office he can pick up.

Nearly every one condemns the Physical Culture Training, the teacher included, and don't want it, some have asked if they couldn't forbid their children taking it, they get enough exercise without it. It is a needless expense.

Then if parents want their children to go to high school, after finishing the district scchool, let them send them themselves, if not let them keep them at home and put them to work, there is no need of their going to school till they are sixteen if they do not want them to go badly enough to foot their bills. We cannot see why we have to foot them for them. If we can pay our own we are doing well. There may be two or three in the district, who are profiting by that part of the law, in favor of it, but the most are decidedly against it.

We think we should have the right to say how our money shall be expended and we think we know what we want.

Yours truly

HENRY CHILDS

G. H. STANCLIFFE

February 15, 1918 *R. D. Malone, N. Y.*

An organized effort to repeal the present Township School Law is being made at Albany. The educational leaders of the state believe that the township law is the most important advance of the last half century in educational legislation. They believe that to repeal this law, which has had but a few months trial, would be a great step backward in the educational policy of this state.

Prompt action on the part of the friends of the measure is necessary to save its absolute repeal. We ask you, as one interested in preserving the good features of the law, to fill out the slip at the bottom of this letter and return it at once to Supt. George W. Miller, Nanuet, N. Y.

Yours cordially

HARRY W. LANGWORTHY

President, Teachers Association of Rockland Co.

Spring Valley, N. Y.

I was informed a few hours ago by Assembyman, F. D. Gaylord, that the education bill now under consideration, with perhaps a few changes, would probably pass the legislature. I had just read the bill very carefully and put up to him objections something as follows:

1. Very many towns of the state have a rich section and a poor section, either the highlands and the valleys, or the section having the railroad running through it and the section not having any railroad. The result would be two very different tax rates, and would be very little or no improvement on the old district system.

2. It would cause *factional feeling,* especially the rural schools against the villages, which would probably make the proposed law no better than the district system.

3. The schools of the town would not make up a perfect system as under the township law.

I had sent to him before this letters telling why I considered the township law a *good law* (See enclosure). After I had talked to him for some time he informed me that the Department were in favor of this new law, to which I replied that I was sorry to hear it, but that I could see no good whatever in the new law.

It has seemed to me that the school authorities of the state have queered this law with the people. The Dist. Supts. have demanded a vast amount of repairs. In this town of Ontario the cost of repairs this year was about ten times what they were last year, and Mr. Gaylord tells me that there was a great increase in the town of Sodus. The increase in teachers' wages over last year was great, near $2000, the Dist. Supt. informs me.

I suppose it is too late now, but the Department could easily lower the cost of teachers by lowering the requirements. There are probably a half dozen young women in this town who would make good teachers for the district schools, were they able to get certificates. That would make it possible to get teachers at a reasonable price true all over the state. The training classes could easily be manipulated so that there would be plenty of teachers. The shortness of teachers is the most effective cause of the increase of taxes, and the opposition comes entirely from the great increase of taxation.

I believe that there are a great many people, especially in the villages, who are very much in favor of the present law. They have not said anything, because they have no grievance, but they are in existence.

Would it not be possible to have a conference with the opponents of the law, and show them that the great increase came largely because of the war times, and assure them that the Department would let down the requirements so that taxes will not be so high. When this law passed I believed that it was the very best law possible, except, perhaps, a county system, and I still believe in it.

Yours truly

C. D. Hill

Prin. Ontario High School

February 23, 1918 *Ontario, N. Y.*

Some of the Reasons why the Township School Law Should Be Given a Fair Trial

1. All the states bordering on N. Y. state have adopted the township system, and are not only satisfied with it, but are well pleased.

2. A very large number of the states of our United States have adopted it, and find that it works well.

3. The highest educators of our state and our nation are unanimously in favor of it. They believe it to be the very best system for educating the children of our state and nation.

4. It has not had a fair trial in this state. Practically all the teachers were hired and all expense incurred when the present township board of education came into office. It can be shown beyond a doubt that nearly all the increase in cost of running the schools came from causes entirely without the township law. The increase in wages alone in the town was nearly $2000 (town of Ontario, Wayne County).

5. It will equalize the taxes in the different districts of the town. The author of this article has in mind two towns, one with a valuation of about $12,000 and a tax rate of .02, and the other with a valuation of about $110,000 and a tax rate of less than .005. The last named district had a vast amount of railroad property in it. Such a condition was manifestly unfair.

6. A very large number of the union and high schools in the villages of the state have educated the children from the rural schools for the $20 tuition allowed by the state for each foreign academic student, while it was costing these schools from $30 to $70 or more to educate these same students. If the villages charge these rural students for the extra cost many of them will not be able to get a high school education. This will take from many of our most likely young people the opportunity of getting a high school education.

7. Owing to the fact that the board of education will be able to purchase the supplies for the schools at a wholesale rate, the cost of running the schools will be decreased. It should be borne in mind that this year considerable of the increased tax was caused by the fact that all the money on hand was given back to the taxpayers, so that the new board of education were obliged to raise about a thousand dollars more than they would need to after the law gets into operation.

8. Owing to the fact that the board hire all the teachers for the schools it will be possible to put the strong disciplinarians into the hard schools, and thus have good work in all the schools. Often it has happened in the past that a young and inexperienced teacher has been hired in the hardest school of the town while a strong and experienced teacher has been hired in a district where the pupils are all very young. The young teacher would be able to do well in the last named school, but will probably make a failure in the one she has taken. This condition could be easily remedied under the township system.

9. It will be found that the school buildings and grounds will be very much better cared for under the township system.

10. It makes the schools of the town a complete system from the primary through the high school. Soon there will be uniformity of text books, of the course of study and kind of teaching, in fact there will be all that goes

to make an efficient system of schools. An illustration may be taken from the work of the town board of the town of Ontario, where they have authorized the teaching of a system of writing in all the rural and graded schools of the town, and required the teachers to spend a reasonable amount of time in teaching this very important subject.

Some of the Causes Leading to the Great Increase of Taxes for Educational Purposes during the Past Years, and a Brief Discussion of Some of Them.

1 A great increase in the cost of rural and grade teachers. This increase in the cost of teachers has been going on for several years and comes from the following causes principally.

a A great increase in the required qualifications.

(1) The doing away with the English course in Normal Schools.

(2) The requiring of subjects for entrance to the Normal Schools, differing from the college entrance requirements.

(3) A great increase in the requirements for entering training classes, amounting to three years of high school work.

(4) The practically doing away with all certificates that might be obtained by examinations.

b Certain regulations and requirements that have made it very difficult for rural high schools and rural village schools to prepare young people to teach.

(1) That every school conducting a training class shall have a separate room for the class.

(2) The training class course of study so arranged as to take nearly all the time of one teacher.

(3) The uncertainty as to what would be the requirements for entrance from year to year.

This increase in the difficulties of getting certificates is probably the most effective cause of the great cost of the schools, causing more of the increased cost than all other causes together. It should be noted that the increased requirements in education are in subjects entirely beyond the subjects that the young teacher will be required to teach. But great as these requirements are it is very likely that the schools would have taken care of them were it not for the regulations in conducting training classes.

2 A second cause for an increase in taxation is the fact that every town must employ a supervisor of physical training, $500 to $1200 per year.

3 The Medical inspection law. About $500 per year.

4 The great increase in the cost of the supervision of the schools.

5 In many districts the new in-door closets.

6 The addition of four weeks that each rural school must hold school each year. About $50 per district.

7 Clerk for the town board of education, about $300.

8 Great increase in the cost of all necessary supplies.

An estimate of the increased cost for the town of Ontario is given below. In the first column is an estimate of the increase during the past few years, and in the second column the increase during the past year.

Increase in teachers' wages.....	$3600		$2000
Physical Training	488		100
Medical Inspection	500		
Increased cost of supervision....	400	Clerk of board.....	300
New In-door closets.....	2000		2000
Four weeks' more time.....	650		
Contingent fund	1000		1000
Increased cost of supplies.....	200		200
	$8838		$5600

The increase in the contingent fund was made necessary because all money on hand in the districts was paid back to the taxpayers so that the new boards had nothing on hand. Of course this would not be necessary another year, that is, the increase.

It will be seen from the above figures that very little of the increased tax of the present year has been caused by the township law. Why not study these other causes and try to see what can be done to make these increases in the township law a fair trial?

I very much regret that my own illness and serious illness in my family have prevented my taking any active part in a campaign favoring the township law. I believe in the law and wanted to see it have a fair trial. What I have done in its behalf seems very little.

1. I kept still at a time when a very little argument in its favor would have sent many opposing resolutions and protests to the Legislature. Because its friends seemed indifferent its enemies discontinued the campaign which they tried to launch.

2. We worked in Pomona Grange until the resolutions favoring its repeal were lost and a resolution favoring its amendment in some minor points was carried. However, Pomona's resolution was overruled at State Grange so that was wasted effort.

3. The school board of the town of Sandy Creek authorized one of their members to write yourself and our representatives in Senate and Assembly favoring the measure. There my action with the boards was stopped because of illness. I feel sure that signatures of at least 90% of the voters of Orwell township could have been secured on a petition if I could have worked it. Redfield board would have favored it. Boylston would have protested and asked its repeal.

I am today writing Speaker Sweet and Senator Elon R. Brown giving them in some detail an idea of the working out of the measure in my part of their respective districts. Am enclosing copy of one of these that you too may know something of our conditions.

Regret exceedingly my inability to do more and will undertake now anything you may suggest but I suppose it is too late now for effective action.

Very truly yours

Feb. 23, 1918 MILDRED G. PRATT

Lacona, N. Y.

In order to secure more accurate information in regard to the operation of the township law and also suggestions as to possible amendment that would improve its operation and administration, a circular letter was sent on December 28, 1917 to the presidents of all town boards of education and to the district superintendents. Of the 275 letters received from the town boards in answer to this request, 155 expressed opinions very favorable toward the township organization and 120 expressed opinions either strongly or mildly opposed to the township organization. The following tables give the reasons and the number of times that each of these reasons appeared as approving or disapproving the system in question.

For the township bill

	Better sanitary conditions	Equalization of taxation	Should have fair trial	Approved but no reasons given	Improvement in teaching and school conditions as a whole sanitation, building etc.	More economical
No. of times reason was given.....	10	35	45	67	42	7

Against the township bill

	Increased taxes	Physical training	Repeal; no reason given	Opposed; no reason given	Abolishes home rule; oppose consolidation	Increases teachers' salaries	Not efficient	Sanitary toilets
No. of times reason was given	65	30	37	15	10	2	3	2

In answer to my letter to the district superintendents about 250 replies were received. The summary of the arguments for and against the system as indicated in these letters is as follows:

For township system

	Better buildings, equipment, teachers etc.	Equalization of taxation	Should have fair trial	No reason given	School easier administrated under board
No. of times reason was given	52	15	59	56	12

Against township system

	Taxes	Prefer local control	No reason	Object to consolidation	Repeal demanded	Cost of improvements	Consolidation kills local pride and interest	Objection due to lack of knowing law
No. of times reason was given.....	20	5	21	12	9	2	3	12

Summary of the Desired Changes in Township Law as Expressed in the Letters from Town Boards and District Superintendents

The five changes most desired as judged by the number of times they are mentioned are the following:

1 District boundaries should be readjusted so that no district lies in more than one town.

2 Power to consolidate districts or to close schools with fewer than about five pupils should be granted to the town board without the necessity of securing a vote of the district and without loss of public money.

3 Union free school districts should be separated from township units.

4 Members of town boards should be paid at least a sufficient amount to offset their necessary expenses and the loss of time from their own work.

5 The method of election should be changed, especially with regard to the circulation of a petition. Election of town board by one elector selected by each district is frequently suggested.

Changes in the bill suggested less frequently are the following:

1 The school tax should be a part of the town tax.

2 The appraisal of buildings and payment for same should be eliminated.

3 The composition of town boards should be changed by increasing the number, selecting one from each district, selecting not more than two from any district, etc.

There were frequent suggestions concerning the clerk, such as: "clerk and treasurer should be one officer"; "board should not be restricted in the choice of a clerk"; "clerk should be given greater responsibility regarding administration of routine matters."

These letters were again arranged in accordance to the counties from which they came. Of the letters giving reasons why they were in favor of the law, 92 came from the following counties and towns:

Albany co.
Berne
Broome co.
Kirkwood
Harpersville
Cattaraugus co.
South Dayton
Cattaraugus
Hinsdale
Cayuga co.
Aurora
Auburn
King Ferry
Chautauqua co.
Busti
Mayville
Ripley
Chenango co.
Smyrna
McDonough
Clinton co.
Mooers
Keeseville
Columbia co.
Stuyvesant
Cortland co.
Preble
Delaware co.
Andes
Roxbury
Davenport
Downsville
Dutchess co.
Chelsea
Millerton
Wappingers Falls
Hughsonville
Fishkill
Erie co.
Eden
Eggertsville
Clarence Center
Buffalo (town of Evans)
Elma
West Falls
Essex co.
Essex
Crown Point
Franklin co.
Malone
North Bangor
Genesee co.
Alexander
South Byron
Greene co.
Athens
Hamilton co.
Inlet
Jefferson co.
Depauville
Philadelphia
Lewis co.
Town of Pickney
Livingston co.
York
Moscow
Madison co.
Town of Stockbridge
Town of Eaton
Town of Sullivan
Erieville
Earlville
Georgetown
Monroe co.
Henrietta
Spencerport
Niagara co.
Lockport
Wilson
Gasport
Lewistown
Onondaga co.
Warner
Ontario co.
East Bloomfield
Shortsville
Orange co.
Montgomery
Orleans co.
Lyndonville
Oswego co.
Lacona
Otsego co.
Richfield
Maryland
Flycreek
Town of Unadilla
Putnam co.
Town of Carmel
Rensselaer co.
East Poestenkill
North Greenbush
Brunswick
Saratoga co.
Corinth

Schoharie co.
Town of Seward
Esperance
Middleburgh
Schuyler co.
Reading
Steuben co.
Atlanta
Cameron
Suffolk co.
Town of Huntington
Ronkonkoma
Tioga co.
Barton
Newark Valley
Tompkins co.
Newfield
Ulster co.
Milton
Port Ewen
Warren co.
Glens Falls
Bolton Landing
Glens Falls (town of Kingsbury)
Wayne co.
Newark
Red Creek
Williamson

Of the letters expressing a favorable attitude but giving no reasons, 88 were from the following places:

Albany co.
Rensselaerville
Allegany co.
Caneadea
Cattaraugus co.
Olean
Cayuga co.
Auburn
Chautauqua co.
Jamestown
Chemung co.
Painted Post
Chenango co.
Town of North Norwich
Clinton co.
Harkness
West Chazy
Columbia co.
Canaan
Ghent
Cortland co.
Town of Taylor
Delaware co.
Stamford
Dutchess co.
Wappingers Falls
Poughkeepsie
Town of Milan
Red Hook
Erie co.
Boston
Orchard Park
Essex co.
Haselton
Crown Point
Franklin co.
Paul Smith
Moira
Westville Center
Tupper Lake
Fulton co.
Oswego
Town of Ephratah
Genesee co.
Basom
Alexander
Pavilion
Oakfield
Greene co.
Catskill
Herkimer co.
Herkimer
Jordansville
Lewis co.
West Leyden
Livingston co.
Mount Morris
Conesus
Geneseo
Madison co.
Madison
Monroe co.
Honeoye Falls
Fairport
Montgomery co.
Sprakers
Fort Plain
Niagara co.
Sanborn
Newfane
Oneida co.
Holland Patent
Hinckley
Stittsville
Sauquoit
Onondaga co.
Marcellus
Orange co.
Wallkill
Circleville

One giving no post office

Orleans co.
Holley
Oswego co.
New Haven
Williamstown
Otsego co.
Springfield Center
Rensselaer co.
Hoosick Falls, R. F. D. 1
Brookview
Nassau
Hoosick Falls
St Lawrence co.
Waddington
Hopkinton
Saratoga co.
South Glens Falls
Schoharie co.
Middleburgh
Middleburgh, R. F. D. 2
Seneca co.
Ovid
Romulus
Steuben co.
South Dansville
Hornell, R. F. D. 4
Wheeler
Troupsburg
Suffolk co.
East Hampton
Bridgehampton
Tioga co.
Richford
Tompkins co.
Trumansburg
Ulster co.
Port Ewen
Washington co.
Salem, R. F. D. 1
Greenwich
Wayne co.
Ontario
Macedon
East Palmyra
Wolcott
Westchester co.
Bedford Hills
Armonk
Wyoming co.
Varysburg
Wyoming
Yates co.
Jerusalem

Of those that were noncommittal, 38 came from the following localities:

Cattaraugus co.
Versailles
Chautauqua co.
Kennedy
Chenango co.
Greene
Clinton co.
Coopersville
Cortland co.
Truxton
Dutchess co.
LaGrangeville
Erie co.
Aurora
East Hamburg
Elma
Lewis co.
Osceola
Port Leyden
Livingston co.
Dansville
Monroe co.
Irondequoit
Barnard
Oneida co.
Boonville
Ava
Blossvale
Ontario co.
Holcomb
Victor
Orleans co.
Albion
Otsego co.
Pleasantbrook
St Lawrence co
Gouverneur
Depeyster
Town of Fowler
Saratoga co.
Galway
Hadley
Schenectady co.
Town of Niskayuna
Seneca co.
Romulus
Steuben co.
Bradford
Suffolk co.
Copiague
Shelter Island
Ulster co.
Marbletown
Warren co.
Stony Creek
Horicon

Westchester co.
South Salem
Mount Kisco
Buchanan

Wyoming co.
Arcade (town)

Yates co.
Penn Yan

Of the letters in the opposition giving reasons or no reasons, 56 were representative of the following districts:

Albany co.
Clarksville
Knox

Cayuga co.
Locke
Moravia
Weedsport

Chemung co.
Town of Baldwin
Wellsburg

Chenango co.
New Berlin
Pitcher
Holmesville

Clinton co.
Plattsburg
Churubusco

Columbia co.
Greenport

Delaware co.
Delhi

Dutchess co.
Hopewell Junction

Erie co.
Forks

Essex co.
Jay

Fulton co.
Bleecker

Genesee co.
Le Roy

Greene co.
Windham

Herkimer co.
Little Falls

Jefferson co.
Adams Center
Carthage

Lewis co.
Lewis

Livingston co.
Dalton
Conesus

Madison co.
North Brookfield
East Hampton

Monroe co.
Brockport

Oneida co.
Verona
Durhamville
Camden
Oriskany

Onondaga co.
Town of Van Buren

Orange co.
Campbell Hall
Sparrowbush
Fort Montgomery
Montgomery
Meadow Brook

Orleans co.
Kent

Oswego co.
Redfield

Otsego co.
Schuyler Lake

Rensselaer co.
Berlin

Rockland co.
Stony Point

St Lawrence co.
Raymondville
Oswegatchie

Seneca co.
Clyde
Waterloo

Steuben co.
Corning

Suffolk co.
Shelter Island

Tioga co.
Owego

Ulster co.
Saugerties

Washington co.
Fort Edward
Town of Salem

Wyoming co.
Arcade

One other giving no post office.

Although it would seem highly desirable to reproduce all these letters, the lack of space made it necessary to select such a number as to present both sides of the case in its true light. In order to

do this great care was exercised in selecting both the strongest and weakest letters from both those who favored the good points in the system as well as from the opposition.

EXTRACTS FROM LETTERS OF DISTRICT SUPERINTENDENTS OF SCHOOLS

The criticisms of the Township Law seem to be based almost wholly on the ground of increased taxation in certain localities and on ignorance of its provisions.

I think this law should be so amended that a district which would contract under the old system may still transport its children without actual consolidation. In the town of Wilna there is a district where the school house burned in August. The children are being taken care of in the surrounding schools, transportation being furnished when necessary. Owing to local conditions the people in that district are not in the right temper to listen kindly to a proposal to consolidate. Mr. Gilbert advises me that we shall lose the public money in this case. In the town of Champion one school had seven pupils at the opening of school. There was a change of tenants on January 1st. Now there are two pupils both as near other schools as they are to this one. In cases like the above the Boards of Education should be given power to close the schools without loss of public money. This would give greater flexibility to the system than would actual consolidation. It often happens in the remote districts, owing to the moving of tenants, that a district with but two or three children so situated that they may easily be transported may the following year have several children so located that it would be very desirable to reopen the school. I believe that with these changes we might in a few years so educate the rural population that they will demand central schools for their children.

Under date of January 5th, I received a report from your office of the inspection of the physical training instruction in this supervisory district. With reference to this report I beg to state that when I assumed the duties of this office no physical training supervisor had been engaged. As soon as it could be done I secured the authorization of the several Boards of Education to secure a qualified supervisor. On October 22d, Miss Bess L. Martin, a graduate of Battle Creek Normal School of Physical Education, entered on the duties of this position. On November 7th, Mr. Kelly of the Military Training Commission made his official inspection, the findings of which form the basis of your report to me.

At the present time every teacher in this district is substantially fulfilling the requirements of the Syllabus. Besides visiting the schools in the district, Miss Martin is holding frequent conferences of the teachers for the purpose of instruction. In fact Mr. Kelly was informed that the first one had been called for November 10th. The teachers themselves are growing enthusiastic over the work. Principal Baldwin of the Philadelphia High School is carrying the work on creditably with the full co-operation of his faculty.

To secure the best results from this work, I would suggest that it be placed entirely under the direction of the Education Department.

J. C. KNAPP

January 14, 1918 *Philadelphia, N. Y.*

I am very favorably impressed with the operation of the township law. Personally I consider it one of the most progressive educational measures that has been enacted in this State in years.

It seems to me to need no radical modifications. The only one I would suggest would be to allow districts to contract as formerly and still be entitled to public money.

There has been no serious opposition to the law in this supervisory district. Practically all opposition has been due the fact that some one is paying more taxes than last year. But the criticism has nothing to do with the merits of the law for no fair minded person dares to question the fairness of a uniform school tax for a town.

In my opinion much of this criticism of the township law is due to a fear of consolidation of schools, in some cases to an extreme enforcement of the physical training and medical inspection laws. If the physical training and medical inspection laws could be somewhat modified and the taxpayers fear allayed in regard to the "Central School," I think the township law would work out admirably.

So much has been said and written against the township law and each ending by telling how much more tax he is paying than formerly without any good argument against the law itself that these letters and statements are beginning to appear somewhat ridiculous and in my opinion public sentiment is tending to a more favorable view of the law. People are seeing the unfairness of the opposition. In another year with the modifications that I have mentioned there would be very little opposition to the law in this supervisory district.

Thus far nothing has been heard from those who favor the law and I am quite sure that the law has many strong supporters, even among the farmers whose tax has been increased. Should those who have worked so earnestly for the law allow it to be repealed or radically amended then you would probably hear from the other people whose criticisms would be more difficult to answer than the one who finds fault with his tax.

D. D. T. MARSHALL

December 31, 1917 *Redwood, N. Y.*

There is considerable opposition to the township law among the farmers in this section because their taxes have as a rule increased. In many instances they have doubled and tripled. The increased cost of everything, the physical training law and the rule making installation of sanitary toilets compulsory, are to a great extent responsible for this increase but it is hard to make them understand this.

The boards in my districts have tried very faithfully to make the law work successfully. Members situated in villages at the extremes of the towns have found it hard to attend meetings lately because of the weather and because they are not directly connected by railroad. This has led me

to think that it might be more satisfactory if it were possible to make a couple of units in a town or sometimes to create a unit from parts of two or more adjoining towns. These units would be bound together by more common interests than towns often are.

It seems to me that it is most necessary that some amendment should be made to the law which would allow a district to consolidate with a district in an adjoining town.

The purchase of the school property by the town may be a hardship upon the farmers in a town where several expensive village school plants are to be purchased. I do not think villages would object to turning them over direct to the town without payment. If it would be constitutional it would seem best.

To me the chief trouble seems to be a lack of knowledge of the law and its intents and purposes.

M. GAZELLE HOFFMAN
January 4, 1917 *Lewiston, N. Y.*

Perhaps you would like the latest information of the situation here as far as the township law is concerned.

Three of my boards, Wilson, Newfane and Lewiston have framed letters to the Department stating they are opposed to repeal of the township law. The fourth and last, Porter, will probably do the same.

Saturday a motion to ask for repeal of the law was voted down in the Pekin Grange.

January 9th the Lewiston Board of Trade went on record as favoring it and voted to take active measures to prevent its repeal.

The only organized effort against it in my district is in the town of Wilson. A few taxpayers led by W. S. Droman, former Middleport principal, are going to contest the power of the board to collect taxes; $5000 out of $21,000 are still uncollected although the 60 days are up January 27th. We are trusting that it will be settled before the time is up.

People have insisted on confusing the law with the one requiring physical training teachers and the rule in regard to installation of sanitary toilets. The situation is growing better here I think as the people are becoming better informed.

M. GAZELLE HOFFMAN
January 11, 1918 *Lewiston, N. Y.*

The township school law has given rise to much adverse criticism in some of the towns of my district. For the most part this criticism has seemed to me to be based upon no grounds worthy of serious consideration. In the great majority of the school districts the tax rate has risen sharply this year. It is needless to argue that under the old system with conditions as they have been during the past year there must have been at least some increase. In general, the Union School or the "village school" in each unit has shown a decrease in its tax rate and this arouses the ire of residents of districts so remote that they can make no use of the advantages of such a school. In the town of Ellenburg with twenty school districts I believe the unit is too large to be efficiently handled by one board. at least

until we can secure better co-operation from the residents of the different districts. One of the difficulties we have found is that of getting anyone in the district to make repairs or to sell wood to the district. In many cases there seemed to be concerted opposition to the work of the town board.

Another cause of complaint will arise when the town takes over the school property. It would seem to me just as satisfactory to cause each district to give over its property to the town without question as to its value. It is true in my district that in nearly every case where the school property has been extensively improved, there is still a bonded indebtedness which the town has assumed, so that in reality the district is losing little more than its just share.

Briefly, the principal opposition to the law is based upon the question of taxes.

E. B. SARGEANT
January 2, 1918 *Ellenburg, N. Y.*

In general I consider the township system a fine thing for our schools. The rate of taxation in some of our districts was formerly around $2 on a $1000 valuation while in other districts in the same town to maintain the cheapest kind of a school would cost more than $10 on the $1000 of valuation. Under the district system the $2 man was pleased while the $10 man felt that the arrangement was unfair. Under the new uniform system of taxation it is quite natural for our $2 man to feel that he has a grievance. I fail to see a just one.

In accord with the general conditions of our war time it is costing more than ever before to maintain our schools. We are paying about $2 per week more salary for each of our rural teachers this year than we did last. Fuel, janitor service, and all school supplies are higher in price. These things together with the added expense of employing a teacher in physical training bring the average increase of expense for each of our rural schools up to about $100. But these conditions were not brought about by the township system, although many people try to ascribe them to that.

The salaries of our clerk and treasurer and the cost of holding the annual meeting are the only outlays for which I can see the township system is responsible and the benefits that may be derived for our schools by the organizing and systematizing of our work, in my opinion, far offset said extra expense.

In this supervisory district we are maintaining several schools each having a registration of from one to six pupils. I wish the law might clearly give the town boards of education the power to close such schools temporarily and to reopen them any time occasion might require. Where a school is so closed, the few pupils living in said district should have transportation furnished to convey them to and from some other nearby school. Perhaps it might be well to limit the amount of salary that the clerk and the treasurer may be paid.

S. B. SMITH
January 1, 1917 *East Chatham, N. Y.*

First. The town boards should say which schools should be in session and which should be contracted or temporarily united with some other school. Consolidation is not the proper thing where the number of pupils vary so widely from year to year.

Second. The course of instruction, the school calendar, the enforcement of the attendance, the granting of temporary permits to teach elementary school should be vested in the district superintendent.

Third. No teacher should be hired without the district superintendent's written approval.

Fourth. The district quota raised to $500 per school. A proportion of all high school teachers salary (say one-half) for quota, equalizing the special teachers' quota with the others. The present quotas do injustice to the best teachers' salaries.

Fifth. Require physical training to be taught by special teachers in the high school, by the day teacher in the rural school, supervision of it in rural school is too expensive, it can be well done by conferences.

Sixth. Best of all let the State assume the support of all schools (for the school is truly its asset) then assume the full responsibility.

J. G. McConnell

Jan. 1, 1918 *Prattsburg, N. Y.*

The criticisms of the township law have been very drastic especially by the farmers. However, mostly because of the increased taxes. I believe it will make for advancement all along the elementary education. We have had difficulties that would not come in ordinary years. Such as the fuel situation, the harvest last fall, and the teachers were generally hired at salaries ill proportionate to the school position. Most of these can be regulated next year. On the accompanying sheeting I am enumerating some things that seem to me would be an advantage to the law as it now exists. We will need to fortify for the country districts are going to make a fight to have the whole law repealed.

J. G. McConnell

Jan. 1, 1918 *Prattsburg, N. Y.*

The township law is meeting with the most vigorous opposition in Niagara county. No indignation meetings have, to my knowledge, been held in the second supervisory district, but such has been the case in other sections of the county. One body of taxpayers, I am told, have gone so far as to refuse to pay school taxes and have served an injunction on the town board of education. A portion of the adverse criticism may be warranted, but a much larger portion, I believe, is due primarily to a general misunderstanding of the law and its operation. Certain extraneous matters have apparently done as much to foster opposition, as certain provisions of the law itself.

For instance, the public seems to persist in associating physical training with the township law. Not physical training itself, but the enforcement of the physical training law in rural sections, is a subject that is probably more unpopular than any other educational measure in years. Medical inspection, as the law has operated, seems to share the unpopularity of

physical training in rural communities. Through misunderstanding again, the public looks upon the township law as affording a centralization of power with the education department at Albany. The public reasons that if physical training and medical inspection were thrust upon them in direct opposition to public sentiment, what can they expect to have forced upon them with a centralization of power or authority.

The installation of chemical toilets, in accordance with the regulation requiring all schools to be equipped by September 1, 1918, which is in no sense a part of the township law, but may have been facilitated by such law, has been associated with the same. The representatives of chemical toilet companies certainly made abundant material of such regulation or law. When the township law was going into operation, which law did not show any excess of strength in the Legislature, and in the face of greatly increased cost of maintaining schools, this matter of chemical toilets was rushed through the tax rates of respective towns were very materially boosted. In my supervisory district this matter probably did more to create opposition, indirectly through a protest against increased taxes, to the township law than any other single feature. With no spirit of criticism, in my opinion the forced installation of chemical toilets just at this critical time was an unfortunate circumstance. The public seems to persist again in attributing same to the result of centralization of authority at Albany.

The principal objection to the township law is of course the increase of taxes. The creation of a new working balance, the matters already mentioned, increased costs owing to abnormal financial and industrial conditions, all seemed to make the advent of the township law inopportune. If improvements had not been pushed quite so hard, and boards had been, in some instances, a little more conservative just at this time, I do not believe the township law would be facing its present danger. I do not presume to suggest any definite plan, but I do believe that provision of the law whereby a township incurs the bonded indebtedness of an incorporated village within its bounds, ought to be altered in some manner. That provision presently works a hardship, in some instances, upon the taxpayers of sections of the township remote from such village by way of greatly increased taxes with little or no material advantage to such taxpayers. Many taxpayers complain that they have this year paid from two to four times the amount of school tax they paid in any former year with positively no direct advantage by way of a better or more efficient school in their community, or any material advantage from a union school situated at a point from ten to fifteen miles, or more, away.

Again, the opponents of consolidation labor under the misconception that the township law spells consolidation. Let me repeat that in my opinion opposition to the township law is due more largely to certain untoward circumstances, than to any direct objection to the law.

ORRIN A. KOLB

Jan. 4, 1918 *Lockport, N. Y.*

The chief criticism on the operation of the Township Law is that of taxation. The residents of the school districts in which the tax rate has been abnormally low in years past are critical and condemn the law at every opportunity. Such districts naturally are found in the good farming sections and contain the most influential men of the town. These men are heard from while those that are pleased with the law do not make their opinions known.

In this section of the State there is a desire to have the Township Law amended so that the unit of taxation will be bounded by the town lines and join district property taxed for school purposes in the town in which it lies.

M. G. NELSON
Jan. 2, 1917 *Franklin, N. Y.*

The township law is a most unpopular one in my district. It appears that there has been a decided increase in taxes without any material advantage resulting therefrom. The people feel that they have been deprived of their rights, as the boards select the teachers, determine the amount of taxes to be raised, etc.

I have found that the members of the boards are unable to keep in touch with the schools. They direct fuel to be delivered at the schools but whether the full amount is delivered or not it is difficult to determine. They engage a man to make certain repairs on a schoolhouse only to find some weeks later that the desired changes have not been made. There are many seemingly trivial matters neglected. Door latches, window lights, flagpoles, etc., need attention but the boards do not feel that they can afford to send a man to a district simply to attend to these little matters and so they are neglected.

I am not satisfied with the operation of the law. I have no suggestions relative to the amending of the law.

January 7, 1917 PAULINE L. SCOTT
District 6, Oneida Co.

The chief criticism of the law which has reached my ears in this supervisory district is the increase of taxes in certain districts which were formerly districts of high assessed valuations. But I answer that argument by saying that it is true and only fair that they should help the weaker districts with their burden. I had such a forcible illustration of that condition in the town of Kortright last year where the school tax of two adjoining farms of comparatively equal valuations were $110 and is I recall now $16.

Another criticism has been that it takes the control and operation of the schools "so far away from the people of the districts." Some people seem to fear that politics are now going to dominate the school.

For my part, I'll admit that I was not at first an enthusiastic supporter of the proposed law. But I'll also have to admit that I am liking it better all the time and I have never been able before to secure so many improved physical conditions in and around the schoolhouse as this year.

I also find it more satisfactory working with the town boards of education than with the old and individual trustees. It would not seem to me

necessary to amend the law yet this year. Granting that it may be defective in some respects, one year is hardly a fair trial when we were all inexperienced and very much in the dark for a long time as to its most efficient working.

Jan. 2, 1918

ARTHUR C. HAMILTON
North Harpersfield, N. Y.

Taxpayers in districts remote from high schools, whose taxes have been greatly increased, are not favorable to the law. They believe that benefits derived do not correspond or are not proportional to the taxes paid.

Some farmers favor the law but generally they do not.

Most of the people in the village who are familiar with the law favor it.

Many farmers want more direct representation on the "Board of Education." They favor a district school meeting every year if only for the purpose of electing a trustee whose sole power or duty would be that of voting on the election of the members of the Board of Education. They seem to prefer that way of creating the "Board."

The appraising of the school properties and the issuance of certificates to property holders in the amount representing the equity of each in his local school property would I believe, cause endless confusion and an expense so great as to offset the advantage of the adjustment. Personally I would favor the modifying of that section of the law.

I believe in the matter of coal, etc., although the criticism is heard that it costs the districts more than formerly because then much of the training was done for nothing, that the Board of Education have in the coal crisis, been able to care for the school better than they could have done separately.

I have heard no complaint of moment against the administration of the Board of Education. I wish to go on record as saying these boards have been conscientious in their work. They have had the welfare of the schools in mind. They have met frequently and given much valuable time in the service.

This has been a year of organization and there are many things I now see that I could have done differently, and I assume this is true of the Boards but as far as the efficiency of the schools is concerned I believe there is some improvement. I would not say it has been great but would say that there has been some.

Jan. 10, 1918.

J. C. MALLOCH
Churchville, N. Y.

The operation of the Township Law is for the benefit of the schools, and is a great improvement over the old system. In my opinion, the law has not been in operation long enough to warrant serious criticism.

As far as this supervisory district is concerned, the main criticism of the law is that the taxes have been raised, and the schools are no better. The first statement is true but the latter is not. Taxes are necessarily higher because it costs more money to supply the needs of the schools at this time than ever before. It would cost more under any system. More repair work has been done to school buildings in this supervisory district during

the past year than ever before. This was necessary because of the lack of care under the old system, and the desire on the part of school authorities to keep down expenses regardless of conditions.

R. O. BRUNDIGE

Jan. 2, 1918 *Ontario, N. Y.*

The township law is in its infancy and has not been in operation long enough to be thoroughly tested. Like any other law, it must be thoroughly tried before criticism can justly and fairly be given.

The most unfavorable criticism that comes to my notice, is the increase in taxes. In most instances, the taxpayers report that their taxes have either doubled or tripled, and they cannot understand why this should be, as they cannot see as the schools are any better equipped or the children are receiving any more benefits in education, since the passage of this bill than before its passage.

In a few cases, the taxes are somewhat lower, but they are very few. Although, I believe that a uniform tax rate throughout the town is far better than a separate rate for each district; because, I know of some districts that have not paid school-taxes for the past few years, because they have contracted with an adjoining district, and the public money has paid both, tuition and the cost of transportation.

I find that with a town board, I can more easily get equipments for the school, than with the individual trustee. For instance, in one town, the board has purchased sanitary drinking jars with faucets for each of the schools of the towns. In four other towns, I have been able to get the boards to purchase books for the libraries.

I believe the law should be so amended as to give the town boards the right to say what schools shall be maintained in the town. By giving them this power, fewer and better schools may be maintained at a less expense.

I find that the cost of educating the Academic students of the towns that do not maintain schools with Academic Departments is one of the greatest expenses, and that is one of the objections that the taxpayers have to this law. In towns having a population of fifteen hundred or less or maintain a high school of fifteen teachers or less; the taxpayers claim that the increase in taxes is enough more than to offset the tuition they would have to pay, were they not under the township law.

I believe that if Article 353 of the township law where there is no outstanding bonded indebtedness, could be dispensed with, and the school property could be turned over to the town, it would be much better than to appraise it and then issue certificates of credit stating the amount so apportioned.

Some of the teachers claim they have more trouble and others less trouble in getting supplies and things done with the town board than with the individual trustee. I find on the whole, that the boards are willing to get supplies and whatever is needed for the schools, but it is the same with them as it is in all kinds of business at the present time; it is hard to get the material and the help to do with.

I feel that it was very unfortunate for the township bill that it was passed at this, the most critical time in the history of the nation; although,

I feel that with some amendments, it is just what we need for the betterment of our schools, and sincerely hope that it may be so amended as to meet with the approval of the majority of the taxpayers through the State.

R. G. CONKLIN

Jan. 7, 1918 *Tuscarora, N. Y.*

While the Root Board has not yet decided that the Township School Law is a good thing, they have very emphatic opinions on the Physical Training Law. They say that the Law ought to be repealed.

I note that the Governor is asking that the present Township Law be amended. It seems to me that the statements contained in his message do not show a clear understanding of the law as it is. The law may have been designed to bring about consolidation, but in actual practice, it will postpone such action. For instance, had I had the power last fall when we voted in two different districts on consolidation, I am positive that I would have made two consolidations last fall.

I call your attention to the suggestions that our Root Board made at our yesterday's meeting:

Regarding the election of officers: Allow the elections to be held in *each* school district and at these elections select one man from each district as a director whose sole duty shall be to meet with the other directors for the purpose of electing the Town Board of Education. This does away with the election expense and brings the elections nearer the homes.

This Town Board does not particularly complain of the cost of the system as at present administered, but that is a factor in the opposition. Not cost particularly, but unnecessary cost — for instance in the Town of Root we have to pay $216 for the physical training, $125 for the clerk, $50 for the treasurer, $50 for the attendance officer, the cost of janitor work has jumped 50 to 100% in each town and all of this expense seems unnecessary — especially the physical training teacher's salary.

N. BERTON ALTER

Jan. 4, 1918 *Fort Plain, N. Y.*

With reference to the new Township Unit Law, I will say that in general it is working very well. I have spoken with principals, teachers, members of the unit boards and patrons, and very few are dissatisfied. I send you enclosed a letter that comes from the Setauket, No. 2 Unit: The average tax rate has increased from last school year average .24 at $100 to .38 at $100 caused from the fact that Setauket school district No. 2 withdrew from the unit which has a high assessed valuation. The principal just murmur that I can allow is that members of the several unit boards are all busy men and to spend a day every month to go and attend the school meeting without pay together with the other duties in the office is naturally to be considered. If I could make improvements in the law I would make a salary for the members of the boards and have a person from every school district to represent its district on the unit board. I have this plan in operation in most of my unit boards but some units are made up of twelve school districts where one member has more than his district to look after, hence confusion and objections.

In fact the first year with the objections in the beginning, has a bearing on the operation of the law, the surplus money in many districts which can not practically be divided and the bonded debt in other or many districts are troublesome factors in making the law agreeable, and I think that the department or a law should name an easy and just practical method of adjustment of these conditions.

J. HENRY YOUNG

Dec. 29, 1917 *Second Dist., Suffolk Co.*

I am of the opinion that if the township law were given a longer trial, so that some of the advantages could be brought out it would be viewed from a different point of view. Of course, it would require some time before these advantages would come before the public.

The principal criticism in my district has been the expense. However, had the same things been done under the district system the only expense that would have been saved is the salary of the clerk and the treasurer. Aside from these two items I believe that the cost would have been practically the same. In fact, a member worked it out in this way for his particular district and found that it would have cost the same for his own school had they done the same work.

Many people are opposed to the law from the standpoint of expense or tax, although they have not even read the law in regard to it.

It seems to me that the method of election is a cumbersome and too expensive process. Perhaps some improvements could be made in this part of the law. I believe this part could be done a great deal easier.

CHARLES B. EARL

Jan. 5, 1918 *Waterloo, N. Y.*

In the main I am well pleased with the operation of the law.

The taxes seem exceedingly high for the amount of improvement they secure to the student body of remote rural schools. These expenses may be reduced another year as many extraordinary repairs were made by Boards of Education that would have been neglected by a sole trustee. It will require at least one year to prove to the public that they are getting value received for the amount of investment.

Very truly yours

WILMER S. WILSON

Dec. 31, 191[illegible] *First Dist., Seneca Co.*

It is unfortunate that the township law was born at such a critical time in our industrial affairs. The greatly increased cost of materials and labor caused higher taxes for the support of schools and the trouble in getting supplies and scarcity of labor have furnished conditions that led to criticism of the new system.

The major part of the criticism has come from the penurious fellow whose tax rate has been increased. Others who are broader-minded have said to me, "My tax has been increased but I can see the justice in having the rate uniform for the whole town." Teachers too have been among the critics. Their schools have not been promptly supplied with needed sup-

plies. They should bear in mind that the system has not yet become thoroughly organized and that all branches of business are having trouble in obtaining all kinds of merchandise. Our town boards are composed of good men who want to do the right thing but have been greatly handicapped. I admit that some things have moved slowly but did they not under the old system? I tried all last year to have a certain trustee repair a large hole in the roof of the schoolhouse but with no success. This year that building has had a new roof, new single desks, and other needed attention.

I saw from the first that each board should have some executive head to look after the little details that would arise all the while. Members of the board who receive no pay do not feel like leaving their business and going over the town to look after these things. My suggestion was that a good business man be employed as clerk with a reasonable salary and he be given power to attend to all those details. This was done in Esperance and it is working well. Of course this plan means a larger salary for the clerk and was not generally favored. In most towns each director undertook the oversight of several schools in his part of the town. This looks nice but the directors are too busy at home.

I believe the law should be given a fair trial before being condemned or repealed.

District superintendents should be elected by the school boards of the respective towns.

Much of the criticism could be avoided if all the academic schools were made separate units by themselves but I suppose that would defeat in a large measure the purpose of the law.

SILAS SPRINGSTEAD

Jan. 31, 1917 *Cobleskill, N. Y.*

The township law has been very satisfactory in this supervisory district when the many problems of changing systems and the short period of operation are considered. Nevertheless there seems to be much dissatisfaction and the chief criticisms are:

1. High taxes and unnecessary expense.
2. Loss of district pride and representation.
3. No better schools.

The matter of collecting taxes in joint districts lying in towns or counties having different rates and bases for assessment has been the great problem in this district. If this phase of the law could be amended to make taxation conform to town lines I think the operation of the law would be improved.

ALBERTA SPAULDING

Jan. 4, 1918 *Burdett, N. Y.*

There is no question that the law has not been fairly tried out. There is much opposition to it but solely on the question of increased taxes as nearly as I can ascertain. It is unfortunate that the law was first put into operation when everything was costing more and there was greater expense than heretofore any way. As nearly as I can find out the districts whose taxes are increased by the law are enraged; the districts whose taxes are lowered are pleased. The question of the efficiency of the schools has nothing to do with the criticisms

The boards have had much with which to contend this year, brief time in which to carry out their improvements for which some of the objectionable taxes were raised, scarcity of labor and abominable weather to work in, scarcity of teachers and fuel. If everything has not been attended to at once there has been more complaint than when the question was in local hands, despite the difficulties with which clerks have had to contend. However with all these drawbacks I have every reason to believe that the system is tending to work out more efficiently in every way and would continue to do so unless the people, enraged by their taxes, set out to elect boards whose sole objects was cutting down expenses. I have feared this somewhat and if it should be brought about that such boards were in power a town would be worse off than formerly under the old trustee system. On the whole objections to this law come largely from the people who knew nothing or still worse cared nothing about the very poor conditions of rural school plants and work under the old systems.

As regards amendments of the law the only ones which seem imperative are those you suggested yourself in a letter to me last September, some arrangement whereby pupils could continue to be transported from one district to another as under the old contract system without a vote for consolidation. Otherwise the tendency toward consolidation which is all too slight will receive a distinct set back and schools will be reopened which have been contracting. In my own territory there are districts in sort of a transition state where foreigners keep moving in and out. I still feel far too uncertain as to which way the population is going to swing to feel willing to advise the definite giving up of the district or the building of a new school. Carrying the children to another district is the only solution I can see for a few years. The shortage of teachers in rural schools, if it continues, is going to make the closing of some schools temporarily necessary. It would be desirable if it could be possible for a board to make such arrangement where it seems imperative without the peoples vote. I wrote you about such case last fall and you replied we could do nothing legally but hire a teacher. I secured a temporary license for a girl who is a flat failure. We are obliged to keep her because we only found her after school had been in session six weeks and we had hunted the state over and we should be in the same trouble again if we let her go.

While there is no question as to bitter opposition to the township law it would seem distinctly a step backward to repeal it so soon because it has not been tried out fairly. The welfare of the child who naturally has the poorest chance is not considered by those opposing the law. If after a few years trial under more normal conditions the law has not given such children a better chance then repealing it ought to be seriously considered. My own family pay heavy taxes outside of villages and consequently we have as much reason to feel the only serious argument against the law I have ever heard as any of the tax payers in our township. We do not consider that argument adequate without a much more thorough trial of the law.

RUTH M. JOHNSTON

Jan. 3, 1818 *Port Leyden, N. Y.*

Aside from the greatly increased expense of operating the schools under the new law I have found it very difficult to have minor repairs promptly and properly attended to in various schools and the furnishing of supplies and equipment has been quite a problem.

I have also observed in many rural districts an increased lack of interest in school matters. Many take the attitude that the clerk of the town board of education being a salaried officer all responsibility should rest upon him, but in most cases the salary of that official will not warrant his devoting his entire time to the work.

I am not in favor of a return to the district system, however, as it had become so that it was most difficult to get reputable and intelligent men in any community to serve as district trustees and the present members of the town boards of education in my territory are representative men in their respective communities.

I believe that better results will be secured next year in the operation of the township law as it has not yet been given a fair trial.

I do not think of any changes in the law that I would suggest.

CLARENCE E. VANBUREN

Jan. 5, 1918 *Broadalbin, N. Y.*

You are probably aware that the Board of Supervisors voted to petition our senator and representative to introduce a bill providing for its repeal. As nearly as I can find out, their objection to this law is due to the fact of the general tax being larger.

I would suggest the following amendments:

1. That town lines be made district lines, thereby doing away with joint districts. 2. That a salary be given the Board of Education sufficiently large to induce competent men to give it their attention. 3. That there be an additional educational requirement for members of the Board.

MYRTLE E. MACDONALD

Jan. 7, 1918 *Chateaugay, N. Y.*

In my opinion the operation of the Township School Law is generally satisfactory in this supervisory district. We have the machinery going very nicely. Members of Town Boards seem to be interested and are willing to do the best they can for the schools.

It has been possible for me to attend all the meetings of the Town Boards of Education thus far. The members of the Boards have expressed a desire that I feel free to make recommendations for the good of the schools. All the Boards have adopted a set of By-laws which seem to be working very satisfactorily. I find that the District Superintendent must take a leading part and must attend the Board meetings in order to have the schools get the most that is possible from the workings of the new system.

Of course, in this supervisory district we may be situated differently than in other supervisory districts. There has been no merger of common school districts with Union Free School Districts under the Township school system. In this district we have five Town Boards of Education and two Union Free School Boards of Education. Our Tax rates have not been

far from the average normal tax rates. In one or two instances it has been less. I believe the Boards have raised in most instances more money than will be expended during this school year. In appointing the clerks and treasurers the Boards have been careful and conservative. The salaries of the clerks vary from $300 to $350. The salary of the treasurer in each instance is $50 per year.

If I were to recommend an amendment to the law in so far as this district is concerned, I would advocate an easier way of throwing up some of the small common school districts than by submitting it to a vote of the people of the district. Of course, superintendents and Boards may work for a time to arrange for the tutoring of pupils in some common school districts by entering into contract with Boards of another town, and also with Boards of Education of Union Free School Districts. It seems to me that this might be used as an entering wedge and that the law might stand as it is for a time.

I understand in some towns where there are two or more Union Free School Districts,— one or more coming under the jurisdiction of the Town Board of Education and one or more coming under the jurisdiction of a separate Board, that it has not been easy to arrange for the tutoring of the pupils who live near a Union Free School not under the jurisdiction of the Town Board.

W. E. PIERCE
Dec. 31, 1917 *East Aurora, N. Y.*

There is a strong sentiment among the taxpayers in this section against the township law because of the increase in taxes this year. The average tax rate in most towns is higher under the present system. This can be explained by the fact that in most towns the town school boards are sufficiently interested in the schools to make some much needed improvements that the former trustees thought unnecessary.

People generally in this section are opposed to consolidation of schools because of the severe winter weather and the bad roads in this section. Some in this section, I believe, objected to the township law at first because they thought it was a step toward consolidating the schools.

If it were not for the fact that taxes have been higher under the present system, I do not believe there would be any objection to the township law in this district.

MATTIE J. PRIME
Dec. 31, 1917 *Upper Jay, N. Y.*

I think it is working well in this district. In general, we have better business men on the boards of education and the management of the schools is more businesslike. Supplies are purchased at wholesale and are here when needed, we do not have to wait for them. The poorer schools have been very much helped in the matter of repairs and equipment.

The only suggestion that I have at present for the improvement of the statute would be to give power to the board of education in each town to maintain schools where they thought they were most needed and to close other small schools. All this year we have had great difficulty in getting enough teachers to supply the schools. I fear I can not get enough for

the spring term. If that is the case, what shall we do? May the board close a school and transport the pupils to another school without a vote of the people of the district?

Jan. 3, 1918 JANE I. SCHENCK
Greene, N. Y.

The objections raised differ in almost every community, in fact every township has its own peculiar advantage or disadvantage under this system and any general conclusion, I believe, must be based upon the number of towns or localities similarly affected. The cases are undoubtedly typical, however, and have their counterpart in scores of other towns of the State.

The most general criticism in this locality, voiced by resolutions of the Board of Supervisors, Granges, Non-partisan Leagues and others, is that rural people are compelled to support more or less expensive High Schools which, though free to them as well as to residents of the village, are not able to be utilized by them to any appreciable extent as compared with the village population. As the Jamestown *Journal* put it, "We are not saying That the Township system is wrong. We should be glad to know that it is most desirable, but so far as cursory observation goes, it does seem as though the rural schools might be conducted for less than they are being conducted at present. It is true the country districts are scattered over a wide stretch of territory and the Jamestown school districts are compact and thickly populated, but it is equally true that the expense of equipment and maintenance of the rural schools is, or should be, much less than the expense of equipment and maintenance of the Jamestown schools. As a matter of fact in some of the larger villages the buildings are as elaborate and the equipment as expensive in Jamestown, *but all the people of the country towns can not have the advantages of the large schools in the villages.* They must still use the little old red schoolhouse, and it *does not seem quite just that they should be required to pay for the educational facilities provided their neighbors more fortunately located.*" In other words equal advantages does not mean equal opportunity. A pupil living in the southern part of one of our lake-side towns may claim a seat in the Grammar or High School Department of the village school by the side of the village pupil, but on account of the expense of time, transportation, dress, and hardship incident to taking advantage of it, the opportunity does not avail and the real opportunity is not to be found.

In wrting the above I am stating rather the other man's viewpoint as it comes to me, but I am glad for the opportunity of saying that thus far I can see how that a township system can be ineffective in effecting the most desired results in this State as it seemed to be in other states previous to the enactment of this law. The fact is the EDUCATIONAL ADVANTAGES OF THE STATE AND OF COMMUNITIES OF THE STATE DEMAND THAT IT SHALL HAVE UNITS OF ITS OWN FOR EDUCATIONAL ADMINISTRATION, based upon its community interest, its accessibility or inaccessibility to other localities and to its own limits, each unit (comprising a territory several times as large as the present ones) containing, by statute bearing upon State aid, at least one school of at least two teachers, one of special agricultural or vocational training,

and with adequate building and grounds and other facilities for instruction. Dividing a town or about the territorial extent generally contained in a town into two to five districts with real reasons for their existence, instead of the arbitrary and awkward township boundaries, I believe with statutary incentives for maintaining one such school in addition to such "little old red school-houses" it would soon result in the discontinuance of most of the weak ones and in the large increase in the number of rural boys and girls who would complete the elementary course if such a school were within reach of their homes. The occasional one or the few that the distant high school gets from among them is a poor recompense for the other 90% that do not get the vision and for whom the country school loses its power and interest sometime about the fifth or sixth year.

I believe it has been admitted that such a re-districting of the State has been desirable with real educational ends in view, to relieve us of the out-of-date, weak and worse-than-useless districts that have come down to us from time immemorial, but it was believed that such a task would be a stupendous one. No task worth while is too difficult to tackle and personaly I would like to see our State, now that some modification of the present plan is most emphatically and universally demanded, take a real step in advance of "type legislation" and give us the re-directed school for which writers and educational leaders are clamoring. The Educational System of the State have an adequate force, state and local, to carry out such a re-districting of the counties and I believe they are willing to make the sacrifice that would have come to open the way for the ideal in education. It would not result in the isolation of outlying territory from villages even if such village district has 1500 population, nor would it link a distinctive rural community with its own peculiar interests with a remote village district five to eight miles away. Probably such a plan just proposed is more like beginning all over again rather than modifying the law and hence may seem too tardy for consideration; and yet what the rural people are clamoring for is to be relieved of the system that links them with educational interests and institutions, with the added taxation required for their support, in which they are not primarily interested except in occasional instances. Then if there is any probability that public opinion favors the repeal of the Township Law, a fact that seems almost glaring in this county, it ought to be insured that we shall not return to the weak school district of former years and the sole trustee, but large, influential, common school districts, with adequate assessed valuation, a school Board of three members, and statutory minimum requirements that shall be liberal, providing a complete liberal elementary education for every pupil in the enlarged district. Personally I see greater hope for the more liberal education of the young people of the rural communities and the dissemination of current information and extension courses through the increase in the number of strong elementary schools along the main lines of travel in rural sections, rather than in the enlarged and crowded village school inaccessible to rural pupils. And yet the latter idea seems to be the one with which the average town Board seems to be obsessed.

L. M. SWAIN
Westfield, N. Y.

Jan. 2, 1918

When the bill was pending in the legislature many of the people felt that Westchester County should be exempt from the provisions of the law the same as Nassau County; but now the law is in operation they feel that it should not be repealed.

I organized three units under the law; namely, Harrison 1—6 Districts; Rye 1—1 District; and Scarsdale 1—1 District. The Harrison unit works well and helps out the less favored districts by equalizing the school taxes. At the present time the Harrison township board is enlarging the school house in District No. 5; and in the near future East White Plains, Harrison No. 7 will have a new school building to accommodate 300 children. And the cost of all these improvements will come from the township unit and be assessed upon six districts.

The tax rate for this year for the Harrison unit is only $3.57 per M and I have heard of no complaints.

The township law is a good law in many respects; but is not perfect. I consider it the best piece of constructive school legislation which has been passed for a number of years.

If the law could be amended to cover such cases as this: Harrison No. 6, a union free school district is exempt under the provisions of the law employing more than fifteen teachers. The district has an assessed valuation of $2,151,625; tax rate of $13.85 per M with 800 children to educate; while the township unit has about 400. District No. 6 would like very much to go into the township unit; but the voters of the District comprising the unit would not vote to let them in because of the higher school rate.

The township law is excellent in many respects, and I firmly believe that the people of my district would not like to see it repealed.

S. J. PRESTON

Jan. 4, 1918 *White Plains, N. Y.*

I think it is working successfully in most ways and will do even better next year when we have had one year's experience.

The principal opposition arises from the tax rate. It might help to remove this by postponing the date when the inside toilets may be put in and also buying of the school property by the town from the districts. I am going to ask you whether it would answer for my supervisory district to have one physical training inspector. The teachers now know a good part of this work and only need to be kept up to the mark. Of course the large schools could have their own teacher if they wanted. With these changes the tax rate would drop a good deal. After a couple of years when the system had got to running, the toilets and the purchase of the school properties could be resumed without much danger to the system. I can see objections to my idea but offer it for consideration.

There is to be an opposition meeting at Town Line on Friday. Assemblyman Zimmerman is to be present. I saw him Saturday and gave him some statistics about that locality that were interesting to him. I think he is favorably impressed with the law though he voted against it before.

HENRY A. DANN

Dec. 31, 1917 *Lancaster, N. Y.*

I believe that the township law has operated to the benefit of the schools and that eventually, if given an opportunity, will operate to the satisfaction of the people generally.

I also believe that the people generally are not convinced of this and that much of their objection to the law comes not from the law itself but from things which they suppose came as a result of the law. The physical training law; the sanitary toilet regulation and the township law are one and the same thing to most people and all coming about the same time has made much of the disturbance. An amendment to the law which would require all teachers to take a course in physical training (enough so that they could teach it in the rural schools) and not require a special teacher for this work in the rural schools would meet with general approval.

In a town of not more than seven districts the law works much better than in a town with twelve or fourteen districts where many of the districts have no representative and it is difficult to get little matters attended to without sending a man a long distance at considerable expense. Many suggest that each district should have a member on the board and if it were not for being cumbersome I think it would be better.

W. E. BENTLEY

Jan. 4, 1917 *Springville, N. Y.*

The town boards did not assume control of the schools until August 1st and the time between that date and the opening of the schools allowed them to make only the absolutely necessary repairs and improvements. In each town the school rooms were thoroughly cleaned, the floors oiled, water jars placed in those without them, blackboards painted, new stoves purchased where needed and new grates placed in many of the old stoves and the outbuildings received better attention than ever before during my term. Every school opened Sept. 4th and has been running under uniform regulations adopted by the three boards. Never before has there been as much real teaching done as this year. The teachers realize that the work must be uniformly good, that they have a responsibility which they must meet and that there is a body of men in control of the schools that will tolerate no laxity on their part. The increased efficiency of the teaching force alone repays the towns the increased cost of running the schools this year. Where school rooms were painted a uniform scheme was carried out; the ceilings were painted white, the walls a greenish gray down to within a few feet of the floor and from there down a dark brown. This gives much better light and makes the rooms look neat and attractive. School supplies were bought at wholesale and placed in the schools without delay when the teachers made their requisitions. In every school library books have been placed this year and this without the usual amount of persuasion and threats on my part.

There has been very little opposition to the law in my district. In one town the farmers have complained regarding the increased tax rate and attribute all of the increase to the fact that the union free school is joined with the rural schools. The rate in this town is 78c for one U. F. School and 14 rural schools. In an adjoining town with 21 rural schools the rate is 80c. The assessed valuation of this second town is only about $300,000

less than the first. In my third town there are 17 rural schools and one U. F. School and the rate is 90c. In this town they spend about one half as much on the union free school as in the town with a rate of 78c. This goes to show that all of the increased cost is not due to the village schools being included. The valuation of the town with the 90c rate is about $150,000 less than the town with the 78c rate.

The real reason for opposition to the law is the increased tax rates. They use the fear of consolidation to silence those farmers who are inclined to favor the law. I have districts in my supervisory district that had higher tax rates last year than the town rates this year. Those whose taxes are lower this year keep quiet. They are in a minority and they do not care to incur the ill will of their neighbors living in districts with lower rates last year. The average man is insulted if you try to convince him that a higher tax is justifiable though there are exceptions, of course.

I find opponents use these arguments:

1. Taxes are higher without any great increased efficiency in the schools.
2. Village schools are included with the rural schools and these village schools are not accessible to many of the pupils living in the rural districts.
3. They object to the towns buying the school property.
4. They confuse the medical inspection law, which has never been popular, with the Township Law.
5. They confuse the physical training law, which is very unpopular in both rural and village schools, with the Township Law.
6. They claim it takes away local control over the schools.
7. They claim to fear that the ultimate aim is consolidation.

Taxes are higher because the old trustees agreed to pay the teachers now in the schools higher wages and fuel and school supplies are much higher than last year.

If village schools are to be taken out of the township system the state aid for non-resident rural pupils should be withdrawn. Some even advocate the withdrawal of all state aid.

The towns should buy the school property in justice to those districts that have spent money freely in the past to build and equip good school buildings. The bonded indebtedness is assumed by the district that incurred the debt so that no injustice is done the town as a whole.

The medical inspection law has remained unpopular because the doctors are supposed to be lax in their examinations. This has not been generally true in my district.

The physical training law is not unpopular with the pupils but the majority of the parents do not consider it necessary.

Local control has not been taken away, the unit of local control has been enlarged. When they had control under the old system not over 20% of the voters attended the annual school meeting.

The fear of consolidation is largely due to ignorance. The letters appearing in the papers state that the Department plans to have children carried from three to ten miles when as a matter of fact four miles is the maximum distance. But we can hardly blame the average farmer fearing consolidation under this law when the Governor of this state in his recent message to the legislature says, "It (the law) undertook prac-

tically to force the abolition of many of the existing school districts and their union with stronger schools when such consolidation was impractical." The natural question comes, "Did Governor Whitman ever read the Township Law?" When the Governor states the case as he has stated it what can an ordinary mortal do to convince the people that the law will work out well if given a chance under normal, not war, conditions.

The noisy opposition has frightened some of the politicians and they are seeking cover instead of standing in the open. An influential farm paper, *The Rural New Yorker,* has come out in opposition to the law but I doubt if the editor ever read the law. He stated a few weeks ago that his school tax, he lives in the country in New Jersey, was 87½c.

The boards want the power to close weak schools temporarily without loss of the public money for the districts in which schools are closed.

If village schools are exempted, justice to the balance of the state would seem to make the withdrawal of state aid only fair.

THOS. B. STOEL

The opposition to this law comes from the rank and file of the taxpayers whose taxes (not only school) have been greatly increased in the last few years by various causes. The increase in tax caused by higher teachers wages, medical inspection, physical training and the general high cost of everything affects districts which are actually benefited by the Machold Law but nevertheless pay a higher rate than formerly. It is difficult to convince residents of such districts of the benefits of this law. I believe, therefore, a few of the most prominent men, politically and otherwise, in each county should be won over to the law and to use their influence to keep it a law. That can be done easier and quicker than getting the general public as those who are opposed are *rabid.*

Again it seems to me that by a few amendments of other laws which will decrease the expenses of school administration or transfer them to other than school budgets this law may be saved with equal advantage to the schools and the taxpayers. There has been an ever increasing tendency to bring everything relating to child welfare, with the expense connected therewith, directly under the school system. The result now is that the school system is likely to suffer. Take for instance the two following items:

Medical inspection. Amend the law so that it will be a duty of the health officer to examine all children from five to eighteen years of age in every town, village or city between August 1st and October 1st and file report of the examination with the clerk of the board of education. Let the health officer be paid by the town.

Physical training. Amend the law so that instead of a physical director being employed by every town or few districts each superintendent be directed to appoint a deputy superintendent who shall be a qualified teacher of physical training and whose chief duty will be to supervise such work. Salary of deputy not to exceed $1200; one half thereof to be paid by the State. Expenses not to exceed three hundred dollars; one half to be paid by the State. I am satisfied from observing the workings of the law that as good, if not better results would be obtained by such an arrangement at a great saving to the several towns as well as the

State as a whole. Nearly every teacher can give such instruction with a very little training and supervision and if physical training were made a required subject for teachers certificates in a few years we ought to have physical training quite well taught.

O. A. WOLCOTT
Jan. 10, 1918 *Keeseville, N. Y.*

So far as the township law has been carried out in my territory, I think it has been successful. I am positive that better results will be obtained under the management of a board of education than under separate trustees. Through the board meetings, I have been able to bring suggestions for the betterment of the schools before these men for discussion and they have usually followed my advice.

The principal criticism that I have heard is the fact that taxes were higher. Taxes would have been higher, this year, under the old system and in many districts would have been a genuine burden. Physical training supervision, higher wages of teachers, higher prices for supplies and fuel should be blamed for the higher tax rate rather than the Machold Bill.

We have not yet appraised the valuation of the school property to be taken over by the town and we have not yet held an election. I think that these two plans could be improved upon but am not in a position to be positive as I have not seen them worked out. I doubt if the manner of election will work out well in the large towns with the many scattered schools that they now have.

CLAUDE D. CARTER
Jan. 7, 1918 *Marathon, N. Y.*

The township law has worked out quite as well as I expected in my district,—perhaps even better. I didn't anticipate such a storm of criticism and such loud demands for its repeal as it has stirred up however. And yet perhaps these things are to be expected particularly from rural people (who stick so closely to the old ruts) when such sweeping changes of system are made. But the loudest cries come from the wealthy districts, I find, where under the old system the tax rates were very low. The people in the poorer districts are quite pleased at the change. They are wearing contented smiles, but are not saying much. The noise is being made by the people who are displeased.

In my humble judgment most of the criticism that is being made is not worth much. It is made by people whose taxes are raised and by people who do not appreciate the advantages that will come to the schools as a result of the new system. If properly administered the cost of running the schools should be little if any more under the new system. The burden is equalized however, and this is certainly in the interests of justice no matter how much the people who are now made to pay their just share may shout about it.

The law is being blamed for many things for which it is not responsible. I have a school nurse this year at a salary of $1200, and a physical training director at $1300. Many of the critics blame the township law for these useless but expensive additions as they consider them. They insist upon comparing with the conditions last year forgetting that every-

thing that enters into the running of a school costs much more than last year.

There are just two changes which I feel that should be made in the interests of justice and efficiency in the administration of the schools in my district.

In the first place I am afraid it will be increasingly difficult to get the right kind of men to serve on the town boards of education. Many of the members of the present boards insist that they must resign at the end of the year. A few have already resigned. They feel that there should be an allowance made them to cover at least their travelling expenses in attending the board meetings. And when one stops to consider the lack of travelling facilities and the magnificent size of some of my towns it would seem that their contention is justifiable. If the representation is to be distributed over the town as it should be some of the members in Croghan and Diana have to travel from 30 to 40 miles to attend meetings of the board and return to their homes. They feel they do enough when they give their time to attend, but they can not continue to pay their own expenses. Unless some allowance is made for expenses I am very sure that the control of the schools of the larger towns will eventually be in the hands of men from a very small part of its area surrounding the meeting place of the board. Other competent men will refuse to serve. I would not like to see any salary allowance made for board members, for that would at once attract the wrong sort of men, but I would like to see some sort of provision made to cover actual travelling expenses,— preferably sworn expense accounts submitted for audit to the *town board* (not town bd. of ed.).

The other change which I feel should be made is this: That all incorporated villages in which are maintained academic schools should be made separate units. In many cases that have been brought to my attention the rural people feel that they are being burdened unjustly for the maintenance of the village schools from which they derive little or no benefit. This is true particularly in the town of Diana. The rate there for the current year is .0242,— just about double that in any of my other towns. Its costs nearly twice as much to run the Harrisville school as all the rural schools of the town. The remote position of Harrisville together with the large size of the town make it impossible for any considerable number of rural school children to attend the school. It seems therefore unjust to ask the rural part of the town to be burdened for its support when they derive so little benefit from it.

In the village of Croghan more than 90% of the children attend the parochial school. The parents are forced to support this school by payment of tuition and voluntary gifts, and it is really quite a burden. The public school here is only a one teacher affair,— a typical rural school in excellent condition, but the tax rate has been low. The people here feel that it is unjust for them to have to pay their pro rata share for the support of the public schools of the town besides supporting their own parochial school.

But whether or not these changes would seem justifiable, I am convinced that there would be a great deal less hostility expressed toward

this law if it could be amended so as to make separate units for all incorporated villages in which are maintained academic schools.

GLENN G. STEELE
Croghan, N. Y.

Jan. 1, 1918

The Township Law is working out very satisfactorily in my supervisory district. There is considerable adverse criticism almost entirely on account the increase in the taxes in some districts. No complaints come from those districts where the tax rate was lowered. I think the town as a whole should pay the expenses of running the schools as well as building roads and caring for the poor, etc., etc. In every town more money was raised for school purposes this year than was raised last year in all the districts partly because of the salaries of the clerk and treasurer, and partly because the teachers wages are from one to two dollars per week higher, and partly because everything used in running the schools is more costly. I believe when the novelty of the law wears away the criticism from increased taxes will vanish. I can see that the schools are going to be much more efficient. Better teachers are going to be employed. Under the old system it was impossible to get rid of some of the poor teachers especially when she or her friends had some influence in several towns. The boards of education as a whole are composed of men who are working for better schools. Some of the clerks are not just whom I would select but this is not a fault of the law.

JOHN R. STICKNEY
Bolton Landing, N. Y.

It appears that the opposition in Montgomery county to the Township law were determined to get in one or two of their best licks against the law at this meeting. By exercise of parliamentary practices the President of the Bureau was able to postpone attack upon the law until re-inforcements in the shape of a district superintendent could appear on the field and in the face of a blinding snow storm, I succeeded in getting there in time. The president of the Farm Bureau lives in a district where the rate is $3.00 less per thousand than it was last year (His town is St. Johnsville where the rate is only $5.70 this year).

The president of the Breeder's Association is the president of the Minden Town Board of Education while the election yesterday resulted in the selection of another member of the Minden Town Board as President of the Farm Bureau. The President of the Root Town Board was present at the meeting and at least one member of the Canajoharie Town Board of Education.

You will remember that this is my native county and that I spent the best 12 years of my life in the second supervisory district and know a great many of the people and farm conditions generally — perhaps financial conditions also.

I lived for 6 years in a house owned by Boyd Diefendorf's grandfather and know the family perfectly. Young Boyd inherits 1000 acres of fine land (not well cultivated, however) which appears to be assessed at $20 000 and of course it is taxed, as it ought to be. This year their tax was $200.00 last year only about $70.00. Now you can not blame them for having to bid good-bye to a good thing.

My opponent (Boyd Diefendorf) in the debate which followed made a statement, which was promptly challenged by the President of the Minden Town Board, in which he said that the taxes had been increased with no corresponding decrease for any body. It appears in the town of Minden that the rate is about fifty-fifty as you will notice in the table the town now having a salaried, full-time medical inspector, I am about ready to say that the only value of the law seems to be to give some person a job. I am not yet ready to say that the medical inspection law ought to be repealed, but I feel that at present it is only what I have stated before. In our State there is entirely too many overlapping jobs, each department of government and each Division of each Department wanting to get credit for work accomplished.

The part of the Law conferring upon Town Boards of Education the power to engage agricultural experts is a good one. The law governing vocational education ought to be so amended as to give the Town Boards power to engage a homemaking expert in place of an agricultural expert.

With the exception of what I have said relative to the repeal of the physical training law, I believe that the Department of Education ought to fight against any attempt to amend the present Township Law at the coming session of the Legislature. The law cannot be fairly judged until the Town boards make out the budgets for the next year and determine just what it will cost to run the schools during the school year 1918–19. Then an opinion of the workings of the new law can be fairly made.

N. B. ALTER

Dec. 29, 1917 *Fort Plain, N. Y.*

I am in favor of the present law. To my way of thinking I have heard no sufficient reasons why the law should be repealed. The chief reason is the one that touches the pocketbook. The present rate of taxation in my own towns is no more than it should really be for efficient results in the schools. The Rural taxes have been too low to keep the buildings and equipments in proper condition, and furnish good teachers.

We are having a legal contest here in the town of Castile to test the validity of the entire town helping to pay the bonds of the Castile H. S. Formerly the State has paid H. S. tuition for Rural students and residents of the district have furnished the school and the people outside the district have paid nothing as in the case here. Therefore there appears to be three conditions at least that enter into the matter, which rural people do not consider when they object to the present tax rate. First they are getting equal benefit of the H. S. except for distance — second they do not consider the fact that teachers' salaries are considerably higher this year — third we had no surplus on hand with which to start the work this year. We might add the increased price of fuel supplies etc. which had to be taken into consideration when the budgets were made out.

So far as the Castile tax rate over which the contest is taking place we do not consider it excessive in view of the fact that it is but $.006862 including the bond issue while the town of Wethersfield — in my district — which has no H. S. is $.00786 and the town of Genesee Falls with no H. S. is $.00658.

So far as the running of the school plant is concerned there has been a little objection in as much as the members of the Board are too far away

to look to the supplies sufficiently well. We have in a large measure overcome this objection by assigning some certain schools to the nearest member to look to the needs. In one instance as town of Castile for example — one member has the fuel to look to for the rural schools another member for the H. S. — another has charge of supplies and repairs, janitor service etc. The Clerk is authorized to use his authority in furnishing supplies subject to the advise of the member who has jurisdiction over that work.

I do not think the general law should be amended at all until we have had time to give it a fair test. It is in its infancy and I am confident many things that work for the benefit of the schools can be worked out with much greater results through the town Board than by the former method.

GEO. H. STRATTON
Castile, N. Y.

So far I must say the township bill is far from being popular. Much complaint is made on account of the high taxes. In no part of the towns were the taxes lowered as much as it was thought they would be. This will be adjusted another year unless the improvements that were set for September are inforced. Another source of trouble in my district is the kind of men that we have on the boards. While not true of every town nor of all men on the boards, schools generally were run by the very worst men in the district from a business point of view. These men have or were elect on the town board of education. They do not know how to manage a school plant since many of them were not able to merely manage a home. I trust that another year this may be adjusted as well.

The lack of power on the part of a board to close a school for a year or part of a year without a vote of the district where there are only two or three pupils is a serious mistake from my point of view.

Schools situated within the corporation of an incorporated village but under the superintendent of rural schools should have some way of being adjusted. I have in mind # 8 Whitehall. If the district have their way they will build a rural school within the corporation and within less than a mile of a well equipped town school.

Some other method of boundary lines of districts extending into other towns.

A more definite arrangement about the transportation of high school pupils who are scattered over the town. I have in mind one town where there some ten or twelve pupils who are ready for high school. Not more than three could be taken in one rig as they are so scattered. The town boards of education refuse to transport them on account of cost and pupils are not in school.

I have had no ruling from Albany on the last defect. If you have made one I trust that you will let me know.

As to the general opinion of the township bill I fear that if we as district superintendents of Washington county did not work very hard to counteract the bad feeling every grange and Pomona grange would vote to have it repealed.

AMELIA BLASDELL
Whitehall, N. Y.

January 3, 1917.

The complaint we hear about the present school system is mainly of increased taxation. People find the rate lowered in very few places and do not consider that it costs more to finance schools than ever before, but blame the new law. This general complaint naturally makes the members of Boards feel conservative as to expenditures. The conservatism is wise but, if carried too far, the school will not be conducted as well as before and complain because of that will follow.

Some members of Boards feel their responsibility a burden — Too much work without pay. The solution, I think, is a better salaried Clerk who shall take the responsibility.

As far as we have gone, the law seems to me satisfactory if applied correctly. Am anxious as to whether suitable persons will take places on the boards at the next election.

Am in doubt as to method of handling very weak schools. Do not see how a school can be closed when it is against the wishes of the district, and people are very sure to want a school.

EMILY W. DEVINE,
Hudson Falls, N. Y.

December 31, 1917.

I am pleased to advise you that I have neither seen nor heard any criticisms that, in my opinion, should be given consideration at this time. The law is not fairly on trial. The present boards are, to a large extent, simply filling out the terms of trustees elected last May. Of course, the taxes for the support of the schools are now spread over the entire township and necessarily the tax rate in the strong rural districts have been increased. In the weak rural districts (in my supervisory district) the tax rate has been reduced. I believe that the fair minded men who understand the provisions of the law would like to see it given a fair trial.

A. H. MCMURRAY,
Walworth, N. Y.

January 5, 1918.

The new law has been working very successfully in my district. The schools are on a better business basis than ever before, it is much easier to obtain supplies and equipment and all the town boards are taking a great interest in the schools, doing everything possible for their improvement. The boards hold their regular meetings every month and the members are always present. More money has been expended this year for the improvement of the schools than ever before in the history of the state.

I hear very little objection to the law in my district except in a few very wealthy school districts where the taxes under the old law were very low. The great objection to this new law comes from the farmers, who as a class are not particularly progressive. They are up in arms if their school taxes are increased even if they get ten times the educational advantages. In many places up-the-state there is much opposition to the bill and all the farm papers are working for its repeal, especially the "Rural New-Yorker."

All the boards of education in my district are decidely in favor of the new law and would pass resolutions for it to remain in force. In fact, the boards of education are organizing and making preparations to send a delegation to our senator and assemblyman in order to influence them to vote against its repeal.

I have not studied the bill as yet with a view of making suggestions as to amendments. A board should not have authority to hire teachers without the approval of the superintendent. The town boards should have authority to close any of the schools of a town and transport the pupils to a graded school.

The repeal of this bill would work a great hardship in my district as a number of the schools have already been closed and in the town of Cortlandt the town board purchased a large auto truck at an expense of over $2000 in order to convey the 6th, 7th and 8th grade pupils from some of the larger one-room schools to the graded school at Buchanan. In one town there are but two schools and the pupils from one of these will be sent away another year. The board at Somers meet tonight and we are to discuss the advisability of closing two schools and sending the pupils to a large graded school. The boards are finding it cheaper in many cases to close some of the smaller schools, even paying the tuition of such pupils in another town than to pay $800 or $900 to maintain the home school.

ROBT. D. KNAPP,

January 7, 1918. *Fourth Dist., Westchester Co.*

I am firmly convinced that the Township Law is better than the law it supplanted, and that as time goes on a marked improvement in the schools of the State will be shown.

My reasons for this belief are as follows:

1. It is possible for me to become intimately acquainted with the members of the Township Boards, attend most of their meetings, and advise with them concerning the problems that they are required to solve. This was impossible under the old law.

2. The Township Board has a broader view of all matters which come under its direction. I mean by this that if a question of new buildings, additional teachers or anything for the betterment of the schools is being considered, that the Township Board will think more of the added efficiency of the improvement or change, and vote for it, whereas the old local Boards would consider first of all the added tax rate, what their neighbors would say, and then usually decide that the matter could be put off for another year.

3. I believe that we shall have more uniformity in the work of our schools, better equipped and better paid teachers, and more sanitary conditions under which to carry on the work. For these reasons I favor giving the Township Law a fair trial.

Nearly all the complaints that have come to my notice, have been because of increased taxes, or because a particular district was not represented in the Township Board.

Personally, I think that all schools in a supervisory district should come under the Township Law.

CHAS. H. CHENEY,

Second Dist., Westchester Co.

I am not impressed with the idea that the Township Law should be amended in any great particular. The opinion of the men whose opinion is worth having is not in favor of any great change. The law has not been in

force long enough for even the intelligent to become well acquainted with its workings. There is a rather marked lack of knowledge of the provisions of the law. So far as the schools are concerned I think the improvement is at least twenty-five per cent. in advance of last year. The fact that the teacher realizes that she is under the employ of a responsible body that will enforce its contracts does much to encourage faithful work.

The advance is marked in so far as the condition of the buildings were concerned at the opening of the schools.

The "kicks" have come from people whose taxes have been raised in every case that I have investigated, and you must be aware that a superintendent who travels at all through his district, meets "kicks" frequently that concern this Township Law.

We have figured in this county that the normal increase in the running of the schools under any system this year would be in the region of 25%. On the average, that is about what the increase has been in the rural section.

So far as amendments are concerned I have always believed that a county unit for taxation with town unit for administration preferable, but I am not sure that it is advisable to make even that change the coming session of the legislature.

In my opinion it would be "child's play" to amend or repeal the Township Law until it is thoroughly tried.

W. J. LUMELL

January 5, 1918 *Brownsville, N. Y.*

I myself am heartily in favor of this new system with a few exceptions which I will explain later. I have worked very hard with the different boards in my territory in order that results might be obtained, and I believe that we have accomplished more within six months than the ordinary trustee would have done in a much longer time. Of course by so doing we have naturally increased taxes of some people and have met with some objections. For example right along this line I wish to state one instance. I was not satisfied with the conditions existing in one of the rural schools in the town of Homer, so I asked one of the Board members if he would go there with me, and so he did. Here is what we found. A small building containing 18 pupils hovering about the stove large enough, had it been in shape, to heat a space three times its size. Window casings so poorly constructed that one could see out of doors, windows loose, temperature between 58 and 60. Outside toilet doors broken, toilets had not been cleaned in some time and a neighbor had placed a four strand barb wire fence within one and one-half feet of the school building making it a hazardous place for any child to play. This is what we did. Ordered the fence removed and it was, repaired the toilets, put in new windows and a new stove. Under the old system this would not have been done in five years. These are the conditions of this community. People wealthy, farms paid for, automobiles and all the comforts rural homes could ask for, yet they were content to allow their home school to be in the condition which I have stated.

Second example. The McGraw High School Board under the old system had over $700 to return the taxpayers of that district and yet the floors in that same building were warped and in such condition that one would wonder whether he was climbing a pair of stairs or walking on the level, unhealthy,

dangerous and cold. We placed four new hard wood floors in the building before the school opened and repaired the heating system. I might mention many more similar experiences, but I believe from these two you will see we are accomplishing things under this system which could not be done under the old system.

You ask me for my objections to the law and I am going to be frank in stating them and hope you will take it in a friendly way, as we are all working for one end. First, your method of holding school meetings is too much like our political Direct Primary Law. Too expensive for the results obtained, printed ballots, paid poll clerks are absolutely unnecessary. This is the belief of the people in my territory, not all together my personal view. I personally do not believe in the petition signed by the ten voters before a man can be voted upon for a member of the Board for I now have four very strong Boards and the men have expressed themselves that they would not put in another term this way. This means serious loss.

I see no way under the present law to collect certain taxes. For example suppose a district in Cortland Co. joins one in Onondaga Co. the principal school house being in Cortland Co. The collector for some reason is unable to collect a tax on a certain piece of property. He can not return this to the County Treasurer of Cortland Co. as was formerly done because the general tax is levied from Onondaga Co. and our Treasurer has no redress. This has been quite thoroughly discussed at the present session of the Board of Supervisors and some of the best lawyers of the County say there is no provision in the law which enables this to be collected.

W. KIRK PATRICK

January 5, 1918 *Cuyler, N. Y.*

The law has not been in operation long enough to determine wherein there is the greatest need for change. Very few of the town boards as yet know what their duties and what is expected of them enough to administer the law with the greatest efficiency, therefore many things are delayed and many things are not accomplished that will be later on.

A few criticsims and in fact the only ones are: First—tax rate and objections to supporting a high school. Second—paying off a bond which some district voted upon themselves in the past. As it is spoken of "a debt which they had no voice in making."

With the complications that we are going to meet it seems to me that an amendment relieving the towns from purchasing school property and relieving the town from assuming the bonds of districts now bonded.

The chairman of one of my high schools suggested this to me, that the unit assume the bonds and pay nothing to the district of what had already been paid.

The dividing of a town having two schools each maintaining an academic department into two units caused considerable dissatisfaction in this county, the towns preferring to operate as one unit.

I would suggest that nothing be done in the way of amending the law this year and let us get accustomed to living and operating the new system and then determine and amend its objectionable features.

GLENN C. MCNINCH

January 1, 1918 *Conesus, N. Y.*

The township law has not been in operation long enough to bring about the good results intended to be brought about by its advocates.

The criticism came from those whose taxes have been increased, very largely.

In towns having more than nine school districts it might be well to have more than five members of a board of education so that there would be a member to two or three school districts. Of course this is a theory. Even now, some of my towns have elected members of a town board of education with a view to a just distribution over the territory, while other towns have elected the members in "bunches" or groups.

It might be well for the superintendent to have a veto power on tax budgets, employment of teachers. There are boards of education who will make no distinction between a teacher holding a rural school certificate and a normal school diploma, or state certificate; one license is just as good as another.

I think that better results would have come to most of the towns in my territory if districts having a population of 1500 or more or employing 15 teachers had not been exempted by the township law.

JOHN U. GILLETTE
Port Ewen, N. Y.

December 30, 1917

As a whole, the law seems to be working out much better than I had anticipated. Like any other new law it has been subjected to more or less criticism but its good points do not receive proper credit.

I have the following suggestions to make:

1. Authority to dissolve districts, etc., should be restored to district superintendents the same as when sec. 129 prevailed. Under the present statute it is almost impossible to dissolve the smallest district.

2. Town Boards of Education, under the present law, have too much authority. Except in a few matters they could almost ignore completely, if they saw fit, the district superintendent. District superintendents should have something to say in the matter of hiring the teachers. It would perhaps be too much to have the list of teachers approved by him but something along that line should be required. When I say district superintendents should have something to say I mean something to say legally. I do not mean by way of advice or suggestion. Neither do I want you to infer that I am having any troubles in reference to the matters I have mentioned. I am very much pleased to say that my boards and myself are working in complete harmony and the hiring of the teachers is left almost entirely to me, but I can see where a board of education could make it uncomfortable for a district superintendent.

So far as I am able to see the township system with a few changes is alright. I would not care to go back to the old plan. In fact, I hear very little about it any more, which is very good evidence that it is reasonably satisfactory or I would hear it fast enough. I have heard hardly any criticism in regard to the running of the schools. The only thing I have heard lately has been in reference to higher taxes.

In this connection I want to mention, however, that in my opinion the plan to install sanitary indoor closets in rural schools is going to bring forth strong protest from country districts.

JOHN M. SCHOONMAKER

January 6, 1918 *Accord, N. Y.*

I find that among the rural people the township law is very much misunderstood. I judge from the scores of letters appearing in the press that this condition is very general over the state. Nine out of ten of the letters which have come to my notice betray the fact that the writers have never even read the law. It is confused with consolidation and 101 other things with which it has no connection. For this reason Supt. Babbit and myself have prepared a little article for the local press, copy of which is enclosed herewith, explaining briefly what the township law is, and more especially what it isn't. We have purposely avoided much argument in its behalf. Its opponents are so bitter against it that they will not listen to argument in its favor, but we feel that there is need (even at this late date) of a campaign of enlightenment. Even our assemblyman confessed (when Supts. Johnston, Trainor and myself got his ear last Friday afternoon in conference) that he knew nothing of the law except by hearsay. He had heard nothing in its favor, but very much against it, and he had concluded that it was a very obnoxious measure — doubling the expense of maintenance of the schools without any material benefit — and of course it should be repealed. Before we left him we felt sure we made him see things in a different light. He conceded that he believed the township principle sound and that, while he felt bound to vote for a repeal of the present law, he would vote in favor of another with the township principle embodied, provided some of the objectionable features of the present law were removed. I feel sure he will be all OK, but he feels bound to vote for the repeal of the present law because of having so committed himself.

GLENN G. STEELE

February 22, 1918 *Croghan, N. Y.*

Every new law affecting a large number of people has its adverse critics and we should always welcome every honest and just criticism. The trouble with our present general criticism of our township school law is that it is not well understood. It has not had a fair chance. Our greatest Teacher once said, "Know the truth and the truth shall make the whole."

"Increased taxation without adequate returns" is the strong slogan against the new law. This implication is more or less just and yet one example of comparison in our own and an adjoining town may show this matter of taxation in a different light. During the last school year the net expenditures in district No. 1, Hanover, were $700.92. This is a tax upon the assessed valuation of that district of $3.50 per $1,000. If No. 15, Hanover, had expended the same amount to maintain its school their tax would have been $17.30 per $1,000. Going a step farther, if Villenova No. 4 had used the same for its school they would have been taxed $44.06 per thousand dollars of valuation. Why should the children of one district have the advantages that give them everything that money can buy and the neighboring children get along

with one-tenth of the support? The large unit will relieve this situation. Thirteen of our districts in this town are paying a higher tax rate than last year, while two are paying the same. These districts that are paying more than last year, two or three times as much, may claim that they are not getting adequate returns for their money. But do you not also claim that you are not getting adequate returns for the money you pay the butcher, the baker and the candle-stick maker?

So, when we consider the times, we must look for some other cause of complaint and we find one right here at home which constitutes a greater objection than does that of increased taxation. Namely, lack of local control. This is a real objection; but is one which may be eliminated on the first Tuesday of next May if the people here will get busy and do their duty. Two members are to be elected and it is up to those interested in the welfare of the Forestville school to get those two members right here in the village.

But if there is a little lack of local control, this is more than counterbalanced by the voice you have in 14 other schools of our town. Your school franchise has been vastly extended, so that you may now wield a potent influence extending from Nashville to Lake Erie and from Sheridan Hill to the Indian Reservation. What a vast field in which to make your influence felt for good.

Whatever we do or say let us have charity and sympathy for our school board. They have met often, many times at considerable sacrifice of time and convenience. Their sessions have often continued until midnight or beyond and they have conscientiously considered matters without prejudice or partiality to any school. In fact the outside school which has had the most consideration has no representative on the board from that district. All this work has been done gratis. This is asking too much and I believe the law should be amended so as to give each district at least one representative on the board, each one empowered to look after the emergency needs of his own district, while the entire board could meet two or three times a year to consider matters of general interest.

So, let us keep the large unit of taxation, make it larger if possible, remove all barb-wire entanglements, open wide the doors of all schools and colleges and extend a cordial invitation to all the children of all the people.

J. N. PALMER

February 15, 1918 *Forestville, N. Y.*

I outlined in a previous communication several different lines along which I was proceeding and I am continuing my policy and shall do so as long as there is a shred of a chance to retain the law.

The situation as near as I can analyze it in my supervisory district is as follows. All of the people in every one of my five towns who understand the law at all are in favor of retaining it but there is so much ignorance abroad that it is quite an undertaking to educate many of them. I find that the Boards of Education in the towns of Providence, Milton, and Charlton where there are no Union Schools to be maintained are favorable to the law if the tuition at High Schools could be arranged a little more satisfactorily. I enclose copies of letters showing the feelings in each of these

Boards which have been sent to Mr. Seelye and Mr. Whitney. Many others have been sent from my supervisory district but these I got copies of as I wished to have actual evidence of what was being written. In the towns of Galway and Ballston there are small union schools and a majority of the members of each board are residents of these union school districts. These members wish to be separated from the remainder of the town and so do not wish to express an opinion as to what shall be done with the part of the town in which they do not live. However, I have secured the promise of the Pres. of one of these Boards to attend the public hearing on the bill when it comes up and I think I can do something with the Galway Board before long. I am certainly working at it as much as possible and feel confident that while I may not be making much visible progress, I AM honeycombing the resistance with favorable opinions.

Mr. Seelye while very courteous in all his replies to me still insists that the great majority of requests that he receives are for direct repeal. If the other parts of Saratoga County are sending him as many requests to retain the law as this particular part is, we ought soon to change that majority.

I have just been in communication with the Clerk of the Galway Board and find there is a strong sentiment in that town for the Township Law, the ideas having changed somewhat recently. The Pres. of that Board has written you already that he is in favor of the law. Some strong letters will be sent to the Senator and Assemblyman within a day or two.

LOU MESSINGER

Ballston Spa

There is a strong sentiment in my territory in favor of the township law and in some districts where equalization has greatly increased the tax rate a strong sentiment against. However, it is very difficult to get the former to take positive action. Our grange meet on Wednesday and I will speak to them and expect to have them go on record in favor of the township law; at least the master is strongly in favor of it. Unfortunately all of my town boards of education meet early in March and have had no meetings since this came up. I confidently expect that they will take action in favor of the township law because they have so expressed themselves individually.

I have the proposed substitute and while in its main features are not bad I feel that in two sections there will be an injustice to some union schools as follows:

In the town of LaFayette the union school district has very little excess in its assessed valuation over each of three adjacent one room rural school districts yet the D., L. & W. R. R passes through two of these rural districts with the following results in tax rate: union school district 120 mills; rural district 24 mills. It does seem that the whole town should have the benefit of the railroad.

Again if division of these proposed Rural Districts into smaller districts is made too easy some of our poor districts will soon be back where they were two years ago.

M. E. HINMAN

February 25, 1918 *Tully, N. Y.*

I just had a conference with Valentine Schiedell of the Board of Education of the town of Callicoon. Mr. Schiedell has always been active politically and was for seventeen years chairman of the Board of Supervisors for this county and is a particular friend of Assemblyman Voorhies of this county. We determined upon some action relative to the Township Law. Among other things, he expressed an opinion that I think is worth forwarding to you.

He thinks that the present system of apportioning public money is somewhat responsible for the sentiment opposing the Township Law. Rural districts have made themselves believe in the past that they have been maintaining their own school when in fact the state was often paying more than one-half of the expense and often one to two hundred dollars per pupil. If these small districts would have been compelled to pay anything like a tax that should have been proper with the attendance and service the school had been giving the patrons would long for a Township System rather than opposing it.

Again, the system of apportioning public money is not planned to reward progressiveness. It rather puts a premium on the lack of it. If the method of apportioning or the basis of apportioning public money to schools was based upon a footing whereby a school or school system that evidence progress would receive a large portion than one that did not, the public money would have been, silently, working toward the improvement of the schools at all times. He says that public money for roads is apportioned upon such a basis.

He believes, too, that an introduction of a bill to change the method of paying out public money or rather the method of apportioning it, would help much in the present fight to save the Township Bill. It would, at least, bring all city members to its support. It would do this, especially, if the per pupil cost of this state in some of the various districts was made clear to them.

I believe Mr. Scheidell's views are good ones and a rewriting of the statute in that particular would result in much good. Besides, it does seem to me that it should be possible to use this as an antidote for the opposition to the Township Law. I pass the information on to you with the purpose that it may be helpful.

CHARLES S. HICK
Jeffersonville, N. Y.

February 16, 1918

I have interviewed boards of Education to obtain their thought upon the present township law. While the towns of Wappinger and Fishkill are unanimously in favor of the law as it is at present some of the other towns are somewhat divided in their views and would favor the amending of the law to the end that the smaller rural school districts could be relieved in some way of the heavy tax which they have to pay toward school expenses. I have brought the matter before the grange and it was discussed at some length with same general opinion.

I think that the present Medical inspection law together with the Physical training law, not but that they are what we need, have a tendency to accentuate the feeling against the present township law. To my mind

the present law is a good one, especially for the upbuilding of our rural school. Its effects are apparent in those towns whose school boards are in sympathy and carry out the provisions of the law as originally intended.

FRANK L. HAIGHT
Feb. 28, 1918 *Fishkill, N. Y.*

Resolutions have been passed by nearly every town board of education in the county in favor of the present law and petitions obtained which were forwarded to our representatives in the legislature. Many personal letters from our leading citizens have also been sent the representatives. The board of supervisors of the county will have a committee in Albany on Tuesday of this week to personally urge our representatives to oppose the repeal of the law and in all probability will employ Mr. George N. Ostrander of Albany to represent them at the hearing scheduled for the 27th.

CHAS. B. HANLEY
Feb. 25, 1918 *Wells, N. Y.*

In my estimation the Township Law has been in effect too short time to have had a fair trial; when it has had a fair trial, I believe those who are now most critical will become convinced that it gives better control and is the best method of managing our rural schools. The most severe criticisms in Ulster County are in regard to equalization of taxes.

In towns where there are more than ten schools, I would suggest that the number of board members be increased at the rate of one member for each two additional schools. In a town having twenty schools five members find it quite a task to look after these schools properly.

I think too the Township Law should do away with joint districts, that is that the district boundaries and township boundaries should be homologous.

EMILY S. BUNNETT
Dec. 31, 1917 *Kingston, N. Y.*

The only criticism against the Township Law is that it costs more money and in this connection the Physical Instruction teacher is always spoken of first.

Since the first of January I have visited all the schools in my district and have met with all of my school boards. The fact that all of my schools have been well supplied with fuel all winter shows how well the boards have done their work. Other school supplies also have been just as carefully supplied. The janitor work has been done a great deal better than ever before.

Teachers have received their checks regularly and they are well satisfied with the way they have been taken care of.

I find that a great many of the best business men and largest taxpayers are in favor of the law. The only suggestion that I have in regard to it is that schools maintaining Academic Dep't. be exempted from it.

M. B. FURMAN
Feb. 27, 1918 *East Rochester, N. Y.*

Excerpts from a Discussion of the Township School Law by District Superintendent Frank L. Tuthill, Fillmore, February 19, 1918

We have all of late been reading and hearing very much about our present Township School System, and in far too many instances we have read or heard only of the objectionable or supposedly objectionable features. It is the purpose of this article to show the fallacies in some of the arguments against the law and also to point out and to emphasize the desirable features of the law as it now exists. It is not the intention of the writer to force opinions upon any person or to attempt to persuade anyone that the Township Law is correct and feasible in every detail but rather to urge that all interested persons become perfectly familiar with the desirable as well as the undesirable features of this law to the end that we may decide whether it is really the best policy to repeal the law or whether it would not be safer and saner to retain what is good and to remedy by amendment that which after fair trial may prove to be undesirable. You will find, I believe, that the Department of Education, the foremost educators of the present time, and many of our business organizations are of the opinion that it would be a serious mistake to repeal the law at this time. The repeal of the law will not only fail to bring the expected relief, but will on the other hand work a decided harm in that it will be a step backward and will be likely to plunge our educational system into chaos at a time when its greatest efficiency is of the utmost importance to the state, the nation and the world.

May I first of all direct your attention to a pamphlet issued by the State Education Department and which can, I believe, be obtained for the asking from the University of the State of New York, Albany, N. Y. The material of this circular is an address by Dr. Thomas E. Finegan, Deputy Commissioner of Education, delivered at Albany, on January 15th, 1918, before the New York State Agricultural Society and portions of an address by the same speaker delivered at New York, on January 18th, 1918, before the New York State Association of District Superintendents of Schools. No fair minded citizen should form an opinion as to the merits or faults of the Township Education Law unless he is in possession of the facts as set forth in these addresses. Actual figures and other data from all parts of the State including our own and adjacent counties are here tabulated and presented in the clearest, and most frank and unbiased manner.

Probably the most active opposition to the law grows out of the mistaken idea that the real increase of this year's taxes over last year's is a direct result of the township system of conducting our rural schools. I say real increase because there is a real increase and an apparent increase. Figures obtained from several of the cities and from villages of the state not under the township system, show that the cost of operating the schools in these cities and villages this year averages 17% more than for last year. It is reasonable then to suppose that a similar increase in operating expenses exists in the rural schools of the State, and fact bears out this supposition.

Bruce's School Reporter issued January 2d. 1918 and acknowledged authority in the United States on the cost of operating schools says: . . . "The year 1917 opened with the one striking feature for schools of increasing prices. We predicted in our annual review last year increased prices ranging from 20% and up. These came to pass and the first quarter of 1917 was characterized by general price increases all along the line" . . . Again it must not be forgotten that many school districts have been in the habit of carrying over from year to year a balance of greater or less amount — a sinking fund, or working capital, or whatever you wish to call it — this you will recall was refunded to the taxpayers of those districts after the Township Law went into effect. This we can safely say would cause an apparent increase in this year's tax of from 3% to 10%. A third item is the added expense for instruction in physical training for which no state aid has yet been received. Such aid received this year will probably amount to from 2% to 5% of the increase in the tax of the present year. With these items disposed of there remains of the admitted 30% to 35% increase in operating expenses of the rural schools of our state for the current year, probably not to exceed 8% to 10% increase to be charged to the Township System. If we assume that the new system is responsible for this part of the increased expense it only serves to justify the reasons for the existence of the system and one of the strong claims made for it, namely that the system would "Improve education in the rural districts." Now did you ever know or hear of any improvement of whatsoever kind being made without increased expense? You decide to clear the stump lot and put it under the plow — it costs you time and money to do it. One finds that the facilities for carrying on his business are inadequate — they are increased at the expenditure of considerable thought and money. A community, village, or organization sees the necessity for making certain improvements — some inhabitants or members must give of their time and others of their time and money. It is exactly so with educational matters. Possibly repair, replacement, addition, and improvement of school grounds, buildings, and equipment have been neglected. Suddenly we decide that because of this neglect our boys and girls (in this instance in the rural communities) have not been having a square deal and that they are deserving of the best educational facilities we can possibly give them. So we decide on a new method of operating the schools which will bring about these improved conditions. Shall we expect to pay for the improvement? It is charged that the Township system of operating the schools while greatly increasing the taxes has not bettered conditions. Can you imagine any system which in less than six months time (not a sufficient period to permit of the most elementary organization) is able to eradicate the evil and make amends for the neglect that have been growing and developing for half a century under a system totally inadequate for the operation of our schools under the constantly changing conditions of this same period?

There are in all about eight objections raised against the Township System. I have attempted to outline briefly an answer to two of them. A third objection is — strange to note — "The arbitrary consolidation of

school districts." To any one who is at all familiar with the section of the new law relating to this matter the objection must seem absurd. For the provisions for consolidation, removing as they do the power from the District Superintendent and placing it in the hands of the people, is one of the strongest arguments in favor of the law and therefore against its appeal. A fourth objection — "Requiring physical training to be taught in the rural schools," is irrelative. This is a distinct measure independent of the Township Law and if eradicated at all must be handled independent of the Township Law and not by the repeal of the latter. A fifth objection is "Taking from the people the control of local appropriations." A careful reading of the powers and duties of town boards of education under the new law will convince one that there has been no radical change along this line. The remaining objections are — "Taking from women the right to vote in school meetings"; "The injection of partisanship in school affairs and the creation of political boards"; "Violation of home rule; of these three objections the first is absolutely erroneous and for a complete discussion of the other two one should read the pamphlet issued by the Department and referred to earlier in the discussion. We must frankly admit that the taxes of some persons have been very materially increased under the new system. But for every person whose taxes are thus augmented you will find somewhere a person whose taxes have been correspondingly decreased. This is exactly what was expected under the new system, for one purpose of the law was to make the property in the state pay for the education of the children of the state. That one person is now paying more taxes and another less is very conclusive evidence that the former was not previously paying what he should have paid toward the education of our children while the latter has for years been paying a heavy excess tax for the same purpose.

In conclusion let us ask ourselves whether we shall not consider these points; 1st. That our old direct system has proved itself absolutely inadequate for the proper development of our rural schools; 2d. Fully half of the states of the Union are successfully developing rural education under the township system; 3d. Not a single state which has adopted the township system has gone back to the old district system. Shall we — the Empire State — be the exception and shall we stand convicted of rejecting without trial a system which has proved and is proving itself a most efficient remedial measure for the defects in our rural education?

If after thorough investigation we are convinced that there is sufficient merit in our township system to justify its retention as a law, then let us write to our representatives in the legislature and to the speaker of the assembly and say to them that we are opposed to the repeal of the township law but that we are in favor of such amendments as may be necessary to make this law more satisfactory to all the people throughout the state, if after a fair trial of the law it is evident that such change or changes must be made. And this action should be taken before February 27th., the day set for the hearing at Albany, by individual letter or through petition, according as the number of persons interested and the sentiment existing shall determine.

Extract from a Discussion of the Township School Law by District Superintendent Frank O. Green, Tivoli, January 8, 1918

Opposition to the township law

The strongest argument is based upon the increased tax rate as an actual fact. Many of the other arguments are based upon conditions that may exist.

The attached statement of tax rates for the school year of 1916–17 and for 1917–18 shows that in 48 school districts 36 had an increased rate, 11 a lower rate and 1 which does not come under the township law shows a decrease.

In the town of Rhinebeck 6 districts show a decrease in the tax rate and 5 an increase. This is due to the fact that the union free school district is not a part of the unit and the consolidation of districts equalized the rate. The rate for the town is $2.94 on $1000 and for the free school district is $10.50. Had all the schools been in one unit the tax rate in the districts showing a decrease would have been changed to an increase.

In the town of Pine Plains the union free school district with a tax rate of $12.50 on $1000 became a part of the town unit and brought the tax rate of the rural districts up to $10.30, making an increase of over 100 per cent in some cases.

Had the district system continued, the tax rate for 1917–18 would have been higher as a large percentage of the teachers were given an increase in salary. Fuel called for larger appropriations. Many other items had larger appropriations.

The new town boards found that they could not run the schools for the amounts paid by the towns as a whole in the past. In the single item of janitors some of the common school districts paid $50 a year while others paid nothing. This called for a special appropriation that would equalize the amount paid each school as the sole trustees in most cases left the janitor question for the new board to settle.

Under the head of repairs many schools had passed on from year to year with necessary repairs neglected. The new board faced the proposition of general repairs to all buildings as one could not be rebuilt and others neglected. An increase in nearly every item in the budget was found necessary. It may be possible in many cases that the budgets called for too much money. That is a question that can not be settled until the end of the year.

The question of the tax rate for the maintainance of the schools will adjust itself in time and for that reason the merits of the bill can not be worked out to the satisfaction of everybody in one year.

Some objections

Maintaining high schools that can not be reached by all the districts in the town.

Taking over the property of union free school districts with a high assessed valuation.

Taking over union free school districts that must build expensive school buildings within the next five years.

No vote on the question of appropriations.

Amendments that will probably be submitted

The following pages have been marked on the copy of the township law attached: 2, 3, 4, 9, 10, 11, 12, 13, 14, 16, 18.

The election of district superintendents will probably be brought up with an amendment to have the power of selection left to the boards of education.

The following is a statement of the tax rates submitted in the annual reports of the school trustees in the towns of North East, Pine Plains, Milan, Red Hook unit 1, Red Hook unit 2, Rhinebeck, and union free school district 5 of the town of Rhinebeck, fourth supervisory district of Dutchess county, for the school year of 1916–17, with the rate for the school year of 1917–18 added:

Town of North East — 1916–17

Dist.	Rate on $1	Dist.	Rate on $1
2	.005	8	.004
3	00458	10	.00579
4	.00575	11	.00360
5	.0045	12	.00483
6	.00625 high school	13	.00372
7	.00587	14	.00352

Rate on $1 for the town unit for 1917–18, .00769

The town of North East has 12 school districts, 1 union free school district and 11 common school districts. The union free school district maintains a four-year high school course and employs seven teachers.

Districts 2, 3, 4, 6, 13, crossed by Central New England Railroad.

Districts 2, 3, 6, 7, 14, crossed by N. Y. C. & H. R. Railroad (Harlem division).

Districts 5, 12, farming property.

District 6, village of Millerton.

The general increase in the tax rate in this town causes more or less dissatisfaction among the taxpayers, but the strongest argument presented by the opponents of the township bill is based upon the expected increase in taxes that will follow the appropriations for the new high school building in Millerton (district 6).

District 13 is cut off from the high school at Millerton by mountains and poor train service. All high school pupils from this district attend the Seymour Smith Academy at Pine Plains and for that reason the taxpayers object to paying for a high school that they can not reach.

Town of Pine Plains — 1916–17

Dist.	Rate on $1	Dist.	Rate on $1
1	.0125 high school	4	.00483
2	.00607	5	.00659
3	.00352	6	.00444

Rate on $1 for the town unit for 1917–18, .0103

The town of Pine Plains has 6 school districts — 1 union free school district and 5 common schol districts. The union free school district maintains a four-year high school course, an agriculture course and a training class, and employs nine teachers.

Districts 1, 3, 5, 6, are crossed by the Central New England Railroad.

Districts 2, 4, farming property.

District 1, with an assessed valuation of $577,380, shows a decrease in the tax rate, but with an indebtedness from the old district system of about $2400 which must be raised by special tax, the general trend of public opinion is not in sympathy with new school laws.

This district reports a valuation for school property of $22,196 with a bonded indebtedness of $7500 payable at the rate of $500 annually. The fact that this property with a clouded title is to be taken over by the town serves to add to the general dissatisfaction which followed the collection of taxes.

Town of Milan — 1916–17

Dist.	Rate on $1	Dist.	Rate on $1
1	.00649		$175
2	.0083	6	.00648
3	.0036	7	.00593
4	.00434	8	.0103
5	No. 5 has no rate as contracts for pupils are under	9	.00429
		10	.00777

Rate on $1 for the town unit for 1917–18, .00734

This town has 10 common school districts and employs nine teachers. One district contracts for its pupils. No high school. Three districts show a decrease in the tax rate

Districts 3, 9, are crossed by the Central New England Railroad.

Districts 1, 2, 4, 5, 6, 7, 8, 10, farming property.

District 5 in 1916–17 under a contract had no tax rate. Under the levy of 1917–18 the rate is .00734.

Town of Red Hook, unit 1 — 1916–17

Dist.	Rate on $1	Dist.	Rate on $1
3	.00727 high school	9	.00199
7	.004879		

Rate on $1 for the town unit for 1917–18, .00802

This unit has three districts — two common school districts and one union free school district with a four-year high school course. The union free school district in this unit has just completed a new high school building which called for extra appropriations for payment of bond and interest, sanitary closets, grading and other expenses that follow a new building.

Districts 3, 9, crossed by N. Y. C. & H. R. R.

District 7, farming property with some in a village.

Town of Red Hook unit 2 — 1916–17

Dist.	Rate on $1	Dist.	Rate on $1
1	.00374	6	.0041
4	.00637 high school	8	.0032
5	.0027		

Rate on $1 for the town unit for 1917–18, .005407

This unit has five districts — four common school districts and one union free school district with a four-year high school course. The high school district shows a decrease in the tax rate.

Districts 4, 5, crossed by Central New England Railroad.

Districts 1, 6, farming property.

District 8, crossed by N. Y. C. & H. R. Railroad.

Within two years an addition must be made to the high school building.

Town of Rhinebeck — 1916–17

Dist.	Rate on $1	Dist.	Rate on $1
1	.000955	7	.0044
2	.00527	8	.0048
3	.00138	9	.0065
4	.0028	10	.005
5	high school (separate unit — over 1500 inhabitants)	11	.00242
		12	.00261
6	.00241		

Rate on $1 for the town unit for 1917–18, $2.94

This town has 12 school districts — two union free school districts and 10 common school districts. One of the union free school districts has a population over 1500 inhabitants, maintains a high school course of four years and employs 11 teachers. The other union free school district forms a part of the town unit.

The town unit has 11 schools. Five show an increase in the tax rate and the other six show a decrease.

Districts 1, 2, 3, 4, 12, crossed by N. Y. C. & H. R. Railroad

Districts 2, 3, 6, 12, crossed by Central New England Railroad.

Districts 7, 8, 9, 10, 11, farming property.

Town of Rhinebeck — 1916–17

Dist.	Rate on $1
5	.010835

Rate on $1 for the school year of 1916–17, .0105

This district shows a decrease in the tax rate.

The following shows the tax rates for the past five years:

1916 —.010835
1915 —.0105
1914 —.00987
1913 —.01
1912 —.011525
1911 —.008685

For the past five years the average has been about $10.46 on $1000.

Letter of District Superintendent Orville Eichenberg to the Board of Education of the Town of Hamptonburg

There have been many things said by persons opposed to the township bill which are misleading. The persons uttering these things probably have not a proper understanding of the terms of the measure and do not understand the conditions under which the schools are operating this year. I desire to call your attention to the facts, as applied to your town, touching the objection that is almost the only one I hear: that the township system increases the taxes and the schools are no better. These facts will aid you in combatting the statements of these objectors.

I claim that the township law has not materially increased the cost of educating the children of the town. It may be true that the tax rate is higher this year than last but there are other reasons for the increase.

1. At the beginning of the school year of 1916–17 the school districts of your town had, according to their annual reports, the sum of $342.94 on hand. At the beginning of the school year of 1917–18 (under the town board) they did not have one cent on hand. No town board had.

2. In the fall of 1916 no school had made provision for physical training, and in some cases districts had to borrow money because they had not made this provision. The town board has had to provide for this deficiency and in addition to raise money for physical instruction for the current year.

It is well to remember that the physical training law was passed months before the township law and has no connection with it whatever.

3. Because of war conditions the expense of running schools has increased. Teachers have had increase of salaries, and if not they ought to have.

4. Some properties will be required to pay more taxes under the law than before because they have not heretofore been paying their just proportion of the cost of educating the children of the town. I know of a few cases where valuable properties practically did not aid in supporting the public school system at all.

5. One of the many weaknesses of the old system was that the trustee was not paid for what he did for the district. The new law provides for greater efficiency and puts the details of the work upon the clerk and treasurer and allows them compensation. Let us see how burdensome this is to the Hamptonburgh taxpayer. I understand that these officers are to receive this year the sum of $150. As the assessed valuation of the town at the time of filing the last annual reports was given as $864,086 I find the rate to be between 17 and 18 cents upon $1000 of assessed valuation. This does not make a material increase of taxation due to the operation of this law.

6. For your information I submit the following two tables:

District	Net cost of maintaining school	Average attendance	Cost per pupil
1	$674 07	18	$37 44
2	671 87	20	33 59
3	781 34	24	32 55
4	1827 65	38	48 09
5	521 11	9	57 90
6	412 42	8	51 55

7. Tax Rates for 1916-17.

District	Amount raised for school purposes by taxation	Assessment	Rate per $1000
1	$566 00	$128,788	$4 39
2	470 00	189,167	2 48
3	800 00	107,237	7 46
4	1498 52	253,656	5 90
5	350 00	75,418	4 64
6	263 56	109,820	8 40

The township law will equalize the taxation in the town for school purposes and that is just.

8. In regard to the statement that the schools are no better under the administration of the town board, I will say that it is necessary for the board to study the conditions existing in the several districts and to formulate plans for a better administration of educational affairs, and opportunity has not yet been given for this matter.

Extract from Letter of W. S. Hanlon, member of town board of education of town of Montgomery

First, in regard to the taxes being higher, seven districts now have higher taxes, from 40 to 100 per cent., why? Because almost without exception they did not vote enough money to pay the difference in the higher cost of teachers' wages of $1.50 to $2 a week, also not enough for coal,—some nothing. Some had not paid their old insurance and a lot of them did not have anything in the way of water fountains or even pails, and really some of the stoves were not good for anything. The people had complained to me; they seem to be afraid of the trustees in charge. Blackboards were in a fearful condition and not near enough of them. Locks on doors would not lock; had to put a chair against the door and get out of the window. In one case the teacher had to dismiss school—fire would not burn. The clerk and myself went on Sunday and cleaned out chimney and pipe. It was chuck full, had to dig it out; it had not been cleaned out in years.

Most of the people in these districts are pleased with the law. What kicking is done, is done by about one . . . man on account of cost and some of the rest follow like sheep even when they really think it will be a good thing after it is worked out. There are people in all of the districts for it . . .

There should be more power given to the board in regard to closing the schools. We have one with only one scholar. The district superintendent said I could let the teacher go to the child's home and teach so as to save coal.

I could write you 10 full pages about the careless and indifferent interest which has been taken in the schools.

Extract from Letter from Board of Education, Bangor, Dated January 9, 1918

Fundamentally we think the law is an excellent one although there may exist some minor defects.

This first year of its operation, however, does not afford it a fair test and has placed the boards at a disadvantage because they have been bound more or less by the actions of the old trustees which has rendered the conduct of the schools very much the same as before.

The oft repeated statement that this law has raised the taxes materially, IS NOT TRUE. Because of the Physical Culture work, increased wages to teachers, high cost of fuel, etc.; taxes would have been higher under the old plan and the new law is not responsible for the increase.

Tax rates under the old law were very different in the various districts, and the equalization of these rates has caused a considerable increase in

some districts and a corresponding decrease in other districts but the average rate is no larger than before. A man who pays taxes in three districts was in my office recently and made the statement that his tax was less in all three of these districts.

As clerk of the board, I would like to suggest just one change and this is in regard to the levying of taxes in joint districts. It would save a great deal of time, remove the possibility of many errors, and eliminate considerable dissatisfaction if each board could levy on the entire assessed valuation of the town and each taxpayer could pay his school tax in the town where he pays his other taxes regardless of district lines.

As a whole we are well suited with the Township Law and sincerely hope that the effort that is being put forth to repeal the same may not succeed.

Extract from Letter from Board of Education, Arcade, Dated January 3, 1918

Generally speaking, the local Board of Education and the patrons of this Supervisory District, are not favorably disposed toward the new Township school law. I am inclined to believe that the great objection is because of increased tax rate. In this district the increased rate is principally because:

First: Provision was made in the school budget for $800 to provide funds to meet teachers' wages for the first two months of school in the Fall of 1918 (before funds would be available from collection of taxes in 1918).

Second: About $350 had to be provided for physical training which is generally considered entirely unnecessary in rural districts.

Third: About $500 had to be provided for installation of "Sanitary Toilets" in two schools and at least $1500 will have to be provided next year if the mandate of the Department of Education is observed before September 1st next.

Fourth: Provision was made for expenditure of $225 for Clerk and Treasurer of the District, and an allowance of $100 was provided for expenses of the Board.

Fifth: Provision had to be made for Truant Officer, amounting to $50, and this expense has heretofore been a "Town" charge and not against the several Districts.

Sixth: $100 was provided for Health Inspection while heretofore there has been no provision made for such—or at least not more than a few dollars has been expended for this purpose.

With a total taxable valuation of about $500,000 this means about 4 mills tax to meet the above "extras" and when the total rate has been running from .0045 to .007 (according to varying valuations in the several Districts) and takes a jump to .0091175 there is, naturally, a very decided objection made to the "new order of affairs."

In the judgment of the writer the "district schools" of each town should be included in one supervisory district and have a uniform rate of taxation—no variations of rate in the several "districts" of the same

town. Only "district" schools should be included within the same supervisory district — no union free or high schools. Taxes for support of "district" schools should be spread entirely within the town in which the schools are located — no overlapping district requiring "adjustment" and apportionment between adjoining towns. No compulsory requirement for employment of a special teacher for physical training in "district" schools, but a rigid requirement of the local teachers that each give instruction in the elementary physical exercises. That the compulsory introduction of sanitary toilets be left to the direction of the District Superintendent. That a member of the district school board (supervisory district) be elected from each of the several "districts" in the town. That a single Clerk and Treasurer and Collector, with duties as now provided, be chosen as at present: This would insure a decidedly better and more accurate system of accounting and records than has heretofore been possible. That the time for collection of the "school" taxes be the same as for the collection of the "town" taxes: If the taxes were spread entirely within the town in which the schools are located, the valuations taken from the "town roll," and collections made by the "town collector" at the same time the "town" taxes are collected, there would be less confusion than at present and the "school" roll could be more easily collected: The only objection that I can see would be in the fact that for the *first* year the school tax would have to be spread in an amount that would provide funds for about four months for the ensuing year, after the first year this extra provision would not have to be made and there would be funds available at all times.

Extract from Letter from Board of Education, Town of Villenova, South Dayton, Dated January 22, 1918

The writer has one son through college and now teaching, two daughters through high school, one in Normal and one in business college, two children in high school and one in district school so that you can readily imagine that I am more than ordinarily interested in the school system.

Some years ago I made an investigation into the systems of Ohio and Pennsylvania and since that time have been an advocate of a township system. First because it equalizes taxation and makes those in the outside districts pay their share of the expenses of the high school where their children have been educated at less than cost; Also, we have plenty of instances all around us where railroads, trolley lines, telephone and telegraph lines, gas lines run through, say one side of a town and pay most of the school taxes in the districts through which they run under the old system while under the township system the other districts of the town would get the taxation benefit of these outside corporations the same as they do in the other taxes. Another reason is that under the township system, all the schools in the town would be brought up to the same standard. In this town we found some districts where the people had taken a keen interest in the schools and were in nice condition while in the adjoining district there was every evidence of neglect, I think in four districts there was not even seats in the boys closet. Our Board have endeavored to make a start towards bettering these conditions and make all districts on an equal basis both in equipment and competency of the teachers.

The law is working all right although its being an untrodden road it has taken more time and trouble to get things working in a smooth channel than it would next year. There is some demand for its repeal although that comes mostly from agitation on the part of two or three persons. I personally believe that there should be little if any change this year but allow the people to adjust themselves to the new conditions.

Our Board considered this matter at its last meeting and the following amendments were suggested: That the members of the Board should receive pay for their time the same as the members of the town boards do; that only one member of a board could be elected from a district. We think this important to prevent the voters in the district where the election is held, from electing a majority of the Board. Perhaps an amendment that would compel the districts that were bonded to pay for new schoolhouses to pay those bonds, exempting the balance of the unit would also be advisable.

Whatever dissatisfaction with the law comes from what is called the increase in cost. The facts are that the increase comes from increase in teachers wages and higher cost of supplies, etc., all of which is not chargeable to the township law. In this town the only increases chargeable to the law is salary of clerk $100; salary of Treasurer, $30; cost of books of record, etc., about $21. or $151. Our tax budget was $7500, so these items cut no figure whatever.

Extract from Letter from Myron S. Hatch, Albion, Dated January 8, 1918

In regard to your letter of December 28th will say, that the town board of education had a meeting and requested me to send you the following suggestions which in their minds would help to cut expenses, and be more satisfactory to the people of the rural districts, as the farmers in general are opposed to the township law as it stands.

First: That the teacher be instructed in physical training culture so they can instruct the children, without expense of a special physical training teacher for each three towns.

Second: That the uniform tax rate be maintained.

Third: That the boundary lines of a town be the dividing line for the spread of the school taxes.

Fourth: That it would greatly reduce the expenses of election, if each district were to elect a member of the board at a school meeting to be held in their own district. Each district having a member on the board of education.

Fifth: That the Town School directors be done away with and the town board of education have the power to employ the District Superintendent.

Sixth: That the board of education have the power to close a school temporary, where the membership is small, and to contract with an adjoining school or schools for scholars of the closed school.

Extract from Letter from Fred Sanders, Chairman, Town Board of Education, Georgetown, Dated January 11, 1918

The Town Board of Education of the town of Georgetown, N. Y., has no suggestions to offer in regard to the new Township School Law only that it be kept in force as it is at the present time.

Our entire Board are in favor of this law and do not wish to have it changed.

We have one district that is against this law and would like to see it repealed, but this district was consolidated with another district a few years ago and the money they draw from the State paid all of their expense and they did not have to raise any tax; and one of the farmers in the district is worth about forty thousand dollars and when he had to pay a ratio of $1.10 per hundred dollars. "Something is radically wrong with the Township School Law and we're going to do ALL we can to knock it out." That is all the reason ANY of them have for wanting this law repealed.

I ASSURE you our Board is UNANIMOUS FOR IT.

Extract from Letter from Board of Education, Town of Jerusalem, Dated January 14, 1918

It is working out as good as can be expected, the directors have been very faithful in attending the meetings of the Board, and have done all that they could do to make the schools a success. This is no small matter when you consider that a Board meeting means a twenty-mile drive over muddy roads this Fall and over snow banks this Winter, at night after a hard day's work on the farm for two of the members, all with no pay for their services. The school buildings and outhouses have all been cleaned and put in sanitary condition: necessary repairs have been made, all of which has been accomplished equally well with less effort and expense under the old system where there was someone close by each school to look after these matters.

Now as to the matter of expense it certainly is a more expensive way than as you will see by the following facts. Take the matter of repairs; under this plan there had to be an inspection to see what the conditions were, then a mechanic was sent to do the work. Under the old system the house was inspected at the school meeting and someone close by who was interested was employed to make the repairs. Of course these men are still in the districts but the directors do not always know where to find them. In several cases where they were located they felt that the schools had been taken out of their hands and the interest and pride that they had taken in the past was gone and they would not be bothered with the work. The printing of the ballots, the pay of the inspectors, and other expenses of the election will add considerable to the cost of the plan. The preparation of the poll list requires a house to house canvass. In this town we have one hundred and fifty miles of roads, and in making this list the clerk will have to travel at least one hundred and seventy-five miles for which he of course will receive pay. The employment of the physical trainer receives very severe criticism. We have twenty-four schools that our trainer looks after for one hundred dollars per month. She visits the schools once in two weeks and outlines the work to the teacher, now whether there is any benefit derived rests with the teacher. There is nothing about these drills or exercises that could not be printed in the form of a syllabus and the teacher could work from this just as well as to pay someone to come and show her.

If these exercises were suited to the individual need of the pupil, to correct some special defect or weakness, then the trainer would be of some value, but they are not, each one takes the same exercises whether weak or strong and in many cases the weak ones are worse off as the result. These things may be practical in the cities, but in the country where the boys and girls help with the work in the homes mornings and nights besides walking to and from the school and are taught exercises that imitate the motions of sawing wood when perhaps the boy has done a turn as the real thing before leaving home is ridiculous.

We have yet to find anyone who approves of this feature of the law, even physicians question its value and in some cases condemn it.

The public is very much dissatisfied with the Township law even where the taxes have been made lower as a result, there has been an offer made to circulate a petition for its repeal to show their sentiment against it.

Extract from Letter from Richard B. Wilson, Town of Lockport Board of Education, R.F.D. 7, Lockport, Dated January 12, 1918

We don't experience the opposition that is heard in adjoining towns, we have no High School to support and while in some districts the taxes are higher than usual it is usually the case that the assessment has been raised on that particular piece of property. I have talked to some of the teachers and they are in favor of it as it avoids numerous difficulties that formerly arose between teachers and people in the neighborhood that were always finding fault with things.

There needs to be more time in getting out the tax list as by September 10 the assessors in the towns have not completed their work and the tax roll are not available for us to work on.

We have seven joint districts and we experienced much difficulty in finding those that lived in the adjoining towns if there was some way that each town could raise its own tax for schools it would simplify matters to a great extent.

The greatest opposition we find is the installation of the chemical toilets as the general opinion is that they will not give good satisfaction after they are installed and the cost is so very high at the present time of plant labor and materials.

This letter may not be very satisfactory to you but as I will repeat, we do not hear the loud opposition that we hear in other towns. No meetings of protest being held that I am aware of.

Extract from Letter from A. L. Benedict, Chairman of School Board, Fairport, Dated January 15, 1918

In relation to the township school law I would amend it to discard the school boards and there is no use of having physical culture taught in country schools for they cannot get to the schools in the winter and the teacher should know enough to teach all that is necessary for farmers' children. In relation to the toilets that should be left to the town or

district, the taxpayers cannot stand so much unnecessary expense in war times. I think if the law is not changed a great many of the boards will resign. We pay our clerk $400 and it will cost more another year if the law is not changed.

Extract from Letter from F. C. Snow, Chairman of Town Board of Education, Camden, Dated January 7, 1918

In regard to the new school law, I think it should be *repealed,* as it is more expensive and can see no improvement in the schools, it removes local government in the districts all persons I have spoken with in regard to it are in favor of repeal with one exception.

Extract from Letter from Town Board of Education, Town of Amherst, Eggertsville, Dated January 6, 1918

Our clerk, Mr. Haffner, has shown me the letter he wrote you about the working of the new school system. I say amen to all he wrote, if people would only wait and give this system a fair trial they would find out that after the old shacks have been repaired, or rebuilt, the expense then would not be so great, and all the children in the whole town will have the same chance, if people only knew enough to grasp it,' in regard to the election of members.

I can not see the benefit of a separate election for school unless it is for the vote to raise the necessary funds to pay the school expenses. We will let some one who has more experience figure that out.

Extract from Letter from Town Board of Education, Westville, Dated January 17, 1918

Everyone in our town is against this law. It has added on a lot of expense and we do not get any different school than we got before. We have nine districts in our town and have nine teachers just the same, and nine schoolhouses to keep in repair and heat the same. So the new law adds on a lot of expense but does not lesson the expense in any way. The whole town rather have the old law with a trustee in each district and each district manage their own affairs. It is very expensive and unhandy for a clerk of the board of education, who has to have a rig, to visit every district in the town, to carry the supplies and to see a trustee near each school and it was not much expense to see to these things. The laws we get the last few years are adding to our taxes all the time until the school taxes now are double, or more, than they were several years ago. Our town and Fort Covington are are paying a physical training teacher $1000 for the school year. She visits the districts once in two weeks for about one-half hour; the teacher has the rest to do, and the people think the teacher might as well do it and save the expense of $1000 which is a large item to add to our taxes. The people are all against this law, for they don't think it is needed in our rural districts, where the children have work to do before and after school each day and walk to school and return from one-quarter to two miles, with the exercise they

get at recess in the forenoon and also in the afternoon, with one hour at noon to run and play. You see they have about all the exercise they need. Now these laws may be all right for the cities and thickly populated centers, but the people of rural towns to a man think they ought to be exempted from us through the legislature. To have these laws repealed, as to the rural towns, we would be a thankful people.

Extract from Letter from Board of Education, Shortsville, Dated January 15, 1918

Situate as we are, in one of the storm centers of the State, brick-bats directed against the same are used instead of bouquets.

In relation to this unit, the rural districts, with the exception of District No. 12, are strongly opposed thereto, the principal opposition being based upon the increased tax rate.

District No. 12, which in 1916 had a tax rate of $9.99 per thousand has been increased to $11.98, in other words, $1.99 per thousand increase.

District No. 7, which includes the High School and comprises the village of Shortsville, has been reduced about $11 per thousand, in other words, from $21.40 to $11.98 and pays about one-half of the tax in the entire unit.

The Board of Education has installed in all rural schools inside toilets and has expended considerable sums of money in the repair and improvement of the same. Such improvements and repairs being absolutely necessary for the comfort, convenience and welfare of the pupils attending same.

Briefly summarized, the inside toilets would have made an increase in the tax of each rural district of from 50 to 75 per cent above the normal tax of 1916 in the extent the local officers of each district had made the same independent of the Township Law. In addition thereto, the expense in fuel has been increased about 25 per cent above that of the year 1916.

Another element which has been overlooked is the fact that the assessed valuation of rural property, consisting of farm lands, has been increased by the local Board of Assessors in the three towns of which this unit forms a part, about 10 per cent, while that of the village remains about the same, being far in excess of the assessed valuation of farm property.

I might also add that the work of the Board of Education has been retarded by the antagonistic attitude of those residing in the rural districts, who have refused to give us any aid, advice or recommendation as to their wishes.

I have endeavored to ascertain the sentiment in towns in this county where there are no high school maintaining academic departments. From conversations with members of the local boards, tax collectors and supervisors and others, I find the following results:

Mr. D. C. Spangle, tax collector of the town of Hopewell, informs me that he found very little sentiment opposed to the township system in the town of Hopewell, the opposition in that town being restricted to those residing in Joint District No. 3 of the towns of Manchester and Hopewell.

In the town of Farmington, the people are generally satisfied with the condition, except in one or two of the railroad districts where the tax has been increased.

In the town of Canandaigua, the people are generally satisfied with the workings of the law except in railroad district where there has been a slight increase in the tax, and I am also informed that there is very little opposition in the town of Victor, except as above stated.

The Granges, which represent the farmer element, have been spurred into action by one A. B. Katkamier, a lecturer in said Granges, residing in the town of Farmington, who I understand is largely responsible for the many resolutions that have been adopted condemning the same.

The experience of the Board of Education of this unit has been that in the districts having the greatest valuation and paying the smallest tax, we have found the most deplorable condition so far as the school buildings are concerned, to wit: In District No. 2, where the tax rate has been less than $2 per thousand, we found the outhouses absolutely unfit for use, filthy, boards knocked loose and foundations out from under them, the roof of the school building was in a leaky condition, interior of the school building was in a smoky and dirty condition and the plastering off, the same was true so far as District No. 3 of the towns of Manchester and Hopewell, but not quite as bad.

In District No. 12, where the highest tax rate existed, we found the best state of repairs and buildings in the best condition, which was also true with Joint District No. 5 of the towns of Manchester and Phelps, which had an average tax rate of a little better than $6 per thousand in 1916.

The situation, briefly summarized, is this: If taxation is the only criterion, repeal the act. If education for the masses is the aim, retain the Township Law with such amendments as would permit the attendance of any pupil to any high school maintaining an academic department most conveniently situated to the pupil, eliminating from the law the provision exempting districts having a population of 1500 or more therefrom, which could, no doubt, be brought about by spreading the tax over the county, retaining the local Boards of Education, who are to prepare each year, as provided in the present act, their respective budgets to be approved by the District Superintendents filed with the clerk of the Board of Supervisors or the County Treasurer.

Thus far there has been no concerted action on the part of the village or localities maintaining academic schools and in the event of the repeal of the act, the result will be an increased rate of tuition for non-resident academic pupils in attending same, based upon the actual cost of education, taking into consideration the amount invested in its plant, and in this respect my attention has been called to two instances in the last two days one of which is the city of Geneva, where heretofore the Board of Education has permitted academic pupils outside of the city to attend the same without payment of tuition, excepting the $20 allowed by the State, which has been raised to $75 per year, requiring the pupil to pay the sum of $55 in addition to the $20 heretofore received.

In the village of Perry, the tuition has been increased to $40 per year. What other districts have done I have not, as yet, been able to learn.

The effect of this is simply to establish a barrier around higher educational advantages for worthy rural pupils who are unable to pay the increased tuition.

Extract from Letter from Board of Education, Town of Fine, Oswegatchie, Dated January 28, 1918

Answer to your letter some time ago I think there is a big mistake in running schools 36 weeks in the country school district; 32 was long enough and if you look it up in the last reports you will see there are a whole lot of little tots that can not get their course. It is a great benefit to the school teachers but not to the scholars or fuel. Look it up and see if this is not right. I think in this town 95 per cent are dissatisfied with the new law and if the people could have a vote on it, it would get shattered. I do know this much, that school boards will not do their duties that they had ought to do for nothing. The old way was the best all together. Let all of the districts run their own business.

Extracts from Resolutions and Recommendations of the Board of Education of Town of Parma

We, the undersigned taxpayers of District No. 7 of the town of Parma, Monroe county, N. Y., who in 1916 under the old school law had a school tax decimal of .0022 and under the township law in 1917 had a school tax decimal of .0054, do not consider the increased tax sufficient reason for the repeal of the township school law, but feel the establishment of the township as a school unit is a step in the right direction, and that this attempt at the revision of our rural school policy ought not to be abandoned on so short trial. We believe further that if injustice exists under the operation of the present law, amendment of the law will correct it.

Eugene E. Collamer
Geo. Collamer
George Zorn
Lawrence Wright
Charles E. Ducolon
W. I. Smith
W. I. Smith, Mgr.
Hilton Cold Storage Co.
James Nundy
Chas. Straub
B. A. Smith
John Eidman
Peter Hendershott
Mrs. L. Hendershott
E. B. Hendershott
C. W. Vanorden
Vincent Bush
Irving Smith
Joseph Nundy
David Nundy
James Hendershott

Extract from Letter from Town Board of Education, Town of Amherst, Eggertsville, Dated January 4, 1918

Our schools are 16 in number. We found the larger schools in good condition, but most of the smaller schools were in very bad shape.

The old district law was certainly out of date. We were without funds to do anything until the middle of September, we only hear of a few complaints, but of course like everything new there is bound to be some criticism. We found taxes were not uniform even in adjoining districts,

only about two miles apart and same class school. Our largest district No. 13, was $3.10 per 1000 last year, while this year $3.20 per $1000 which prevailed in our town. Our additional expenses were as follows:

Bonded indebtedness	$1500
Physical director	1000
Salary clerk	800
Indoor toilets, $775; installing depts, $725	1500
Total	$4800

We will have 8 more toilets to install this year, but we will have no bonded indebtedness which will bring our expenses lower. While the law may need amendments from time to time, it has not had the opportunity to adjust itself to the new conditions.

In the old days they would elect a trustee not for his fitness or ability, but just because he would fake at and the chances were he would visit the school once or twice a year.

In the new law it is run on a business principle and we have made many repairs and put in needed improvements and if let alone will have every school in good sanitary and comfortable condition.

1. My suggestion which I think would improve the working of the new law would be as follows:

Have the old board have office until Jan. 1, 1919 instead of August 1, 1918 and the two members which who were elected at the regular November election this will save the expense for an election in May and will also save the expense of preparing voting lists as the regular registration will take care of that, now that there is equal suffrage, divide the town where there are 5 members into 5 districts allowing only one member from each district to be elected this will allow 2 districts in the town Nov. 18 (2 members).

Two districts in the town Nov. 19 (2 members).

One district in the town Nov. 20 (1 member).

The town will then be fairly represented.

2. Regarding the appraising of school property and returning the amount to the taxpayer in district, would suggest the town issue 10-year school bonds for the amount paying off one-tenth each year and interest paying over the amount to the taxpayer in one payment instead of three this will spread the payment of the school bonds over 10 years and will not be a hardship on any taxpayer.

3. In the collection of school taxes I think they should be collected with the regular county tax instead of a special collection.

The first year might be determined and might make it necessary for school boards to borrow money until such collections were made, but it seems unnecessary to make two collections when one would do the work.

Extract from Letter from Board of Education, Sandy Creek, Dated February 20, 1918

The first action of the Board last August was to make a personal inspection of all the school property of the town. This was done on an appointed day by the members, as a body, accompanied by the Secretary and the Dis-

trict Superintendent of Schools. A detailed memorandum was made of the condition of every school building, and while still on the ground the members of the Board discussed and decided upon such repairs, equipment and improvements as appeared to be needed to put the school property in good working order. This tour of inspection revealed various needs, among which may be mentioned —

Remortaring of foundation walls; extensive floor repairs; laying new floors; replacing broken window-lights; stove and chimney repairs; repainting exteriors and interiors; roof repairs; replastering; repairing out-buildings; constructing annexes for storing wood, and to provide approaches to out-buildings; new equipment, including maps, drinking-fountains, towel-holders, flags, poles, ropes, etc. It was decided that all floors should be oiled, and that every school-house should be cleaned before the opening of school.

It was decided that eventually annexes should be built on to all the school-houses not already thus equipped, for the purpose of providing indoor approaches to the toilets and also to provide storage for fuel; but in order to avoid a heavy burden of taxation in any one year, it was agreed that such extensive improvements should be spread out over a period of two or three years. The location and arrangements of an annex for this purpose is regarded as a matter of considerable importance, and is one that with the assistance of our efficient Superintendent of Schools Mrs. Mildred G. Pratt, has been worked out very satisfactorily in the building operations of this kind thus far attempted. In accordance with the recommendations of the State Department of Education in respect to lighting, the annex, wherever practicable, is built on the right-hand side, which leaves the windows at the left and rear of the pupils, unobstructed for the admission of light.

The Board directed that all the schools of the town should open on the same day; and with slight exceptions (due to the illness of teachers) a uniform schedule has been maintained throughout the town. The Board decided early in the winter that instead of taking a midwinter vacation, the rural schools should continue through to the end of the spring term with only one week out at Easter, thus releasing as early as possible in the spring, the children of the schools for work on the farms.

The Board took early action to provide for an adequate supply of wood for the rural schools so that in no case has it been necessary to close a school for lack of fuel.

In order best to fulfill the requirements of some of the schools it has been necessary in certain instances to transfer a teacher from one rural school to another. Such a shift, involving three districts, enabled the Board to fill an unexpected vacancy and the arrangement worked out to the entire satisfaction of all concerned. This, of course, would have been impossible under the former school law.

Monthly meetings of the Board have been regularly held, in all of which, with one or two exceptions, every member of the Board has been present. In these meetings personal reports are submitted by the District Superintendent of Schools and the Principal of the Union Free School, one or both of whom are also called for consultation in special meetings of the Board that are held as occisioned demands. Thus in frequent conferences the needs of all the schools, both village and rural, are canvassed, and the Board is

enabled to keep informed regarding the work of every teacher. The Board is endeavoring to accord equal consideration to the Union Free School and the schools of the rural districts. Sandy Creek High School for the past forty years has been an important factor in the educational life of Northern Oswego County. Of its hundreds of graduates a large proportion have come from the country districts, and for more than a quarter of a century the rural schools of the surrounding country have been largely taught by graduates of its Teachers' Training Classes. Accordingly the Board is proceeding on the theory that the interests of the rural schools and the Union Free Schools of the town are closely related.

Except for the repairs and improvements mentioned (some of which might not have been attended to by the individual districts) and the salary of the Secretary of the Board (approximating $300 for the year), there is no good reason why the school expenses should be greater than would have been the case under the old law. Altogether, the Township Law, as applied in Sandy Creek, is regarded as having produced very satisfactory results during the brief time it has been in force.

Extract from Letter from Clarence E. Taylor, Earlville, Dated January 8, 1918

In reply to your letter sent to Town Boards of Education, say that feel sure that this law is no exception to all laws, in that there are always isolated cases of apparent injustice in the working of any law or ruling. We feel here that this law would in time work for a better educational system throughout the country districts, and have already seen instances of this in our town. There are some who object to this new system, but only do so on account of increased taxes, and the objectors in nearly every case have no children. This law made my own personal taxes over four times as large as they were before it was adopted, yet feel that before was not paying my share of the school expense as my farm was within one mile of village school yet in district outside, where we could maintain a school for very small assessment, and nearly all the children of the district got the benefits of the Earlville school at very much less cost than residents of the school district therein. Have thought that a county unit might be a better system. It is hard work to get men interested enough in the town unit to give of their time to do the needed work of the town boards. We try to meet monthly, but there are so many things to see to in our large districts that we are busy about half our time with something or other connected with the work. I am firmly convinced that gradually the state will take more and more control of the schools until they will have complete supervision of the school system entirely, which day will be glad to see. We would be glad to see the law given a longer trial.

Extract from Letter from William M. Fort, Superintendent of Schools, Newark, Dated January 11, 1918

In connection with the township law, I feel I ought to say this to you. I have mad quite a careful survey of the objections entered to the law and find every one of them reducible to the proposition — namely increased taxes.

I have talked with the president of our township Board of Education and he tells me that in his judgment that this year for the first time the district schools of our township have clean schoolhouses, proper equipment with which to work and a fairly good grade of teachers who are fairly well paid. Of course the taxes would be increased, but every school is getting the worth of its money. Under the old regime what taxes were paid in, never were used in a way that brought about a fair return for the money expended. And this is so because trustees provided only a school building, a teacher, and some pupils. How could you make bricks without more material than this.

Permit me to suggest that everybody stand by their guns and give this law a fair test before anything is done with it.

Extract from Letter from Wheaton M. Coward, President, Board of Education, South Byron, Dated January 11, 1918

As far as this section is concerned, there is no objection to the new law. It seems to be working out very nicely here and we hear of no complaints in regard to same.

Letter from Ira T. Stradling, Clerk of Board of Education, North Norwich

This township of N. Norwich is fairly well pleased with the school laws as they are at present.

Letter from Frank A. Hill, President, Board of Education, Town of Salem

Repeal of law entirely.

Extract from Letter from Board of Education, Colchester, Dated January 9, 1918

In this town the law is working out well. When this board began their duties last summer we found a number of schoolhouses and buildings in the back districts in poor condition from neglect. The school district having a low valuation and the tax rate being correspondingly high, in some cases as high as $60 tax on a thousand assessment, the district had been getting along as cheaply as possible. We did not have time before the opening of the schools to remedy all of these conditions, but we made such improvements as were possible and will complete them during next summer.

I think that all members of our board view the law with favor, particularly the principle of making the town the unit of taxation. The only objection to the law that I have heard has come from those whose taxes have been raised; those who live in districts having high valuations, in which are factories', railroad or corporation assessments. They do not like the idea of sharing those taxable values with the small weak districts. But of course their complaint is unjust. It is not all, by any means, whose taxes have thus been raised, who complain. I have heard a number of those

say that notwithstanding their taxes were much higher they believed the law to be just, and they were willing to pay their additional tax, recognizing that it was only just that all in the town should be taxed for school purposes at the same rate.

While we have had no meeting of the board since receiving your letter, and therefore what I say with reference to the amendment of the law represents only my own personal views, I believe that the weak point in the law is the method of electing the members of the board of education. No matter how good a law may be, it will never work very well if those charged with its administration are opposed to it and seek to discredit it. Those opposed to the law will be more likely to come out to the election and elect one in sympathy with their views, than those who favor it, and this for several reasons. Those having a grievance will be more likely to attend election than those who are satisfied with conditions and feel satisfied and that everything is working just and right. Further those who oppose the law are to be found near the centers of population where valuations are comparatively high, hence near to places where elections are held.

The State furnishes practically two-fifths of the money for the support of the common district schools, and the State Department of Education ought to be represented on each board of education. I think the boards of education would be materially strengthened if the district superintendent was permitted to appoint two members of the board and the votes of the town to elect three. The district superintendent is very nearly a representative of the Education Department, and the qualifications for that office are so high that none but good men can hold that office, and must be in sympathy with the Education Department, so that an appointment of a member of the board of education by the district superintendent would virtually be an appointment by the Education Department, while not being so in name, and probably no great objection would be made to that arrangement by the people, while they would object if the appointment were made directly by the Education Department. This would insure at least two on the board who would work in harmony with the district superintendent, and the successful operation of the law depends very largely on the district superintendent. He visits the schools, knows the teachers, and the needs of each particular school, and the ability of practically all the teachers, and his advice is invaluable to the board in the selection of teachers as well as in many other matters. Under the arrangement suggested, while the two appointed by the district superintendent would be numerically in a minority on the board, they would usually be the strongest men on the board, and would really shape the policy of the board, although the others might not know it.

The best system, in my judgment, would be to have the district superintendent appointed by the Commissioner of Education, and all members of the town board appointed by the district superintendent, but I recognize that the dear pee-pul would not stand for that. They will strenuously insist on taking a hand in the running of the schools, a matter they are incompetent to do with the greatest success. But they are very jealous of surrendering their rights. So the above plan of so amending the law that the district superintendent would appoint two members of the board and the

people of the town elect the other three, would probably be as far towards making the town boards really efficient as it would be safe to go at the present stage of our earthly existence.

As to the first objection urged by Governor Whitman in his message against the law in respect to the consolidation of weak districts to form a union school, and the consequent abolition of many of the existing districts we know nothing of, as that plan has not been attempted in Delaware county.

As to his other objection that the board of education is given power to raise by taxation the necessary expenses of running the schools, and thus depriving the people of the right to vote on the amount to be expended "within the school district." If he means what he says, that the voters in the school districts shall have the right to say how much money shall be expended in their respective districts, and leave the town the unit of taxation, such a suggestion is obviously unsound. To raise a general fund by taxation on the whole town, and then allow each district to take out what the voters of that district desire, would soon bankrupt the town. But I assume that what he means is that the voters of the town should be permitted to vote upon the question of adopting the budget prepared by the town board. There is no great objection to that, provided, however, that the law shall provide that notwithstanding the failure of the voters to adopt the budget or vote the amount asked for, the board of education shall proceed to levy and collect the amounts necessary for the ordinary and necessary expenses of properly maintaining the schools in the town, as now provided where the inhabitants of a union free school district refuse to vote the required sums, by sections 323-325 of the Education Law. If such a safeguard was not placed in the law ignorant and penurious voters might wreck the whole system in a town by refusing to vote the reasonable and necessary moneys to maintain the schools. Such a provision would be only a sort of camouflage thrown up to deceive the voters and make them think they had something to say about raising moneys for school purposes while in fact they did not really have any, except as to the extraordinary expenditures.

Extract from Letter from Board of Education, Colchester, Dated January 2, 1918

I understand that there is to be a great effort made this winter to repeal the Township School Law. I note that the farmers of this county at their county grange meeting recently adopted a resolution favoring the repeal of the law. From reports published in newspapers and from other sources I learn that there are strong objections to the law among influential farmers and small business men throughout the State, leaders, so called, of thought in their respective localities. I think that the objections to the law rest upon, first, ignorance of the provisions of the law, second, selfishness. I have noticed various articles and statements in local newspapers, the same statements copied into different papers, with reference to the law, many of which contain the largest amount of misinformation and misstatement of fact that was possible in so short a space. Then many object to the law because their school taxes are higher than under the old system. They care nothing

about the other fellow whose taxes have been reduced. Principles of equity and justice have no weight with them. They pay more taxes than they did before, and that is enough. They, therefore, proceed to condemn the law and demand that it be repealed.

The leading citizens in a town are usually those who have accumulated some property and live at or near villages or centers of population where valuations are high as compared with more remote farms and properties, and hence under the old system their school taxes were usually low. These are the men who attend farmers' institutes, grange meetings, and meetings of organizations designed to promote their interests. Their voices are heard in the land; they pass resolutions and get their statements in print and published in the newspapers. But it must be remembered that their numbers are not to be determined by the amount of noise they make. The submerged half, as it were, live in the more remote sections of the town; they are not "leaders;" their voices are seldom heard; they keep the even tenor of their way. The valuations of property in those neighborhoods being low their taxes under the old system were very high. Under the present law their school taxes have been much reduced, and they are pleased with the law, but not being "leaders" and used to talking they do not proclaim their joy from the housetop. We do not hear from those whose taxes have been reduced, but only from those whose taxes have been raised.

Having been connected with schools and school matters, more or less, for many years, I know something of the history of efforts which have finally been successful in placing upon the statute book of this State the Township School Law, and it must not now be repealed. Those who oppose it through ignorance of its provisions should be enlightened; those who seek its repeal because their school taxes are higher than under the old law should be informed that the total expense for the whole town is no more than formerly; that for every dollar they are required to pay more than formerly, somebody else in the town will pay that much less than formerly. That the law does not increase the school taxes in the town; it only equalizes them. When they have been thus informed, if they need the information they should then be squelched. A man who has the advantages of near markets and easy access to villages, and then kicks because he is required to pay precisely the same rate of taxes for the schools in the town as does his fellow townsmen who live in more remote sections at greater distance from village and markets, with all other disadvantages which are endured by those who live remote from centers of population, is not entitled to very much respect or consideration.

I trust that the Department of Education will be able to prevent the repeal of this law at the present session of the Legislature. If it is not repealed this year it never will be. The opposition will cease after the law has been in force long enough to have a fair trial.

Extract from Letter from Board of Education, Lewiston, Dated January 10, 1918

This question was discussed at a meeting of the Board, at which all members but one were present, and it was the opinion of all members that it was a great improvement over the old method of operating the schools,

and if allowed sufficient time, with a few amendments, would prove a great advance in Rural School government. We would respectfully offer the following suggestions:

First. That all school districts including an incorporated village be excluded. This would lower the taxes by excluding the large bonded Union schools located in most of these villages. These schools require more than the smaller rural schools, and those needs could better be supplied by a separate board.

Second. Instead of the town buying all the schools as proposed, thereby increasing the taxes still more, the schools should all be turned over to the town, and no charge of any kind made against the several districts. This, providing suggestion one is adopted.

Third. The question of installing sanitary indoor toilets should not be pressed for a few years. We realize this is in no way connected with the township law, but the root of the whole trouble seems to be increased taxes, and sanitary toilets and township law have come to spell the same thing to most people.

Fourth. The physical training law, although a good thing for the cities and larger towns, no doubt, does not seem to be desired by the farmers. It means quite an added expense, not commensurable with the benefits gained.

In conclusion, I wish to say that this Board would like to see the law continued, with the above alterations, until such a time, that it can be shown that it is not a great improvement over the old method.

Extract from Letter from C. C. Swart, Board of Education, Busti, Dated January 9, 1918

We are holding our Board meetings regularly on the last Thursday of each month and always have with us the Principal of our high school and our District Superintendent.

Local problems have arisen but we have always been able to meet and handle them, as it seems to us, in a satisfactory manner.

In matter of equipment, better school buildings, better teachers, and a fairer equalization of taxes the new law seems to be working very much to the advantage of the schools.

We desire to see this law have a good fair trial and giving it our hearty support to that end.

Extract from Letter from S. E. Bryner, Clerk R. F. D. 4, Troy, Dated January 1, 1918

The most common complaint is that regarding an inevitable increase in tax rate. This increase is not due so much to the advent of the new township law as to the circumstances attending its advent, i. e., war conditions, advanced cost of material and labor, and practically everything that is a necessary part of the school equipment. The law itself does not entail a greatly increased cost of school operation, as it merely adds to those items which were already necessary, a salaried clerk and treasurer and the method of holding school elections, as prescribed, is more expensive than the old method, which really entailed no expense. Likewise the law made

necessary the purchase of considerable stationery, filing cases, record files and such business furniture as would be called for in order to keep the records in a proper business manner. This item will naturally be less in the forthcoming years, as much of the furniture is of a permanent nature. The management of the rural schools is now and for the first time, I presume, approaching a correct business form.

Like perhaps most boards, the school board of this town upon assuming its duties made a round of the schools and found many necessary and vitally important repairs required, a legacy from the old trustee system, who, with all due respect to their good intentions were usually thwarted by lack of funds in doing more than would just let the district get by. The item of immediate repairs for our schools was quite large, and is, as yet, not complete. This, together with the added cost of administering the new law, has caused an increased tax rate in this town of about $1.61 per $1000 valuation. The rate will propably be somewhat larger this year, due to the cost of installing four sanitary chemical closets. We have also replaced two old-fashioned stoves with interior circulating heaters and the results in this cold weather is proving the good judgment of the change. Not only uniformly warmer school rooms but less fuel is consumed.

Equalization of taxes: The massing of the town's ratable property for the purpose of school taxation has resulted in an increased local cost to some districts and a reduced cost to others, as compared with the old method. Some complaints have been heard from the former but none from the latter. As time goes on these variations will be forgotten. Just now, with a rising market on everything the subject is uppermost in the minds of about everybody.

It is too early to speak of the benefits to accrue from the consolidation of schools, and the closing of those having an abnormally small enrollment. The ideas is a good one but will require the exercise of careful forethought to work it out to the best advantage in actual practice. Virtually all to whom I have spoken on this point are heartily in favor of abolishing the small school wherever the conditions will allow, and by bringing together a larger enrollment of children to have the grade work separated. Rural parents, as rule, are most emphatic in their demand for the graded school.

Briefly stated, the benefits that are now apparent from the operation of the new law, are a better and more business-like management of the school finances, more prompt response to calls for supplies, etc., required by teachers and janitors, a uniform system of text books throughout the town — impossible under the old district plan — a more hearty co-operation on the part of the teachers with better team work, closer touch with the district superintendent in all matters appertaining to the schools, as also with the state department, absence of petty quarrels and bickerings and workings at cross purposes on the part of trustees, better service on the part of the janitors, as all now receive the same wage in schools of equal size. Heretofore, some janitors received $50.00 per year, others $5.00 for the same work. An inner circulating library system between the schools, with one teacher acting librarian for the town.

Suggestions: That the school taxes be collected simultaneously with the state, county and town taxes. Each school clerk must obtain from the town clerk, or from the supervisor, after approval by the board of assessors,

the tax enrollment book, which he requires to have in his possession a matter of several days in order to copy the names, valuations, etc. If a suitable column were provided he could in the same time set the rate for the school levy, make out his rate card and extend the net amounts as applied to each property owner in the proper column. The book would be returned and when the state, county and town taxes were extended, the school column would be added to the total, and the book when delivered to the collector would be ready for the collection of all taxes. For the first year of this operation it would be necessary to authorize the school boards to borrow sufficient money to pay their running expenses until say, Jan. 1st. This plan would provide much greater convenience to the taxpayers, especially in the saving of time, and the school taxes would thereby be swallowed up in the grand total and not be such a prominent eyesore as they are at present.

A less expensive method of holding school elections. As the law stands at present, the matter of school elections will be quite expensive, calling, as it does, for inspectors at $3.00 per day, printed ballots, forms, etc. If no more persons turn out to the school elections than has been customary during the five years that the writer has been interested in school work, the most of the equipment will be waste paper. Why not permit the ballots to be printed blank, and have the elector fill in the name of the person he votes for — other propositions, if any to be on separate ballots. This would enable the supply of ballots to be used for successive elections. The names of the candidates nominated as called for by the law to be posted in the voting place on election day.

I understand there is a reactionary element that is calling for the repeal of the township law. This movement is apparently being featured by some newspapers who just at this time find it profitable to cater to the rural community by inciting a sort of rebellion. No more backward step could be taken by the people of the Empire state than to return to the old district school system, which long ago outlived its usefulness, and while the new law is perhaps not as perfect as it might be, it is a long step in the direction of progress, the results of which will be more and more apparent as the years roll on.

Extract from Letter from Board of Education, Town of Webb, District 1, Stating Resolutions and Recommendations, Dated February 22, 1918

We, the undersigned, will say that we have had this system,— The Township System,— in force in the town of Webb, Herkimer county, for several years and found it to *exactly* meet the needs of this Town and we hope and *expect* to keep this system in force in the future.

Extract from Letter from Poland Town Board of Education, Kennedy, Dated January 5, 1918

I would suggest that the Physical Instructor be abolished or made optional in rural districts and the work given to the local teacher.

Second, that town lines be taken for boundary lines, instead of district lines.

Third, town school boards and teachers shall meet together at least twice in a school year.

Fourth, Trustees shall visit all schools in the town at least twice a year.

Fifth, Trustees shall receive an annual salary of $50.

Extract from Letter from Board of Education, Mendon, Dated January 11, 1918

I believe the objections offered to the law are not so much against the system, or by the inhabitants of the union school districts, affected, as by the taxpayers in the rural districts because of the increase in school taxes caused by their being obliged to assist in paying the expense of maintaining the Union School in the town-school unit.

My suggestion would be to exempt all union districts from the operation of the law, the same as the law now exempts those of fifteen hundred population, and make the town school unit to include the district schools of the town only, or possibly in towns where the schools are widely separated, or have more than a certain number of schools to divide the town districts into school units, the union school district remaining a unit by itself. This would probably take care of the cry against the increase of tax on farm property.

However, I would give the union schools the right to charge tuition in all departments enough to cover the cost of educating the pupil and make this a charge against the district from which the pupil comes and not against the individual or parent.

I also believe school districts lines should be made to conform to the town lines as this would expedite the collection of taxes and be more satisfactory both to the property owner and the Board of Education.

School trustees should also be allowed compensation the same as members of town boards.

Extract from Letter from J. A. Copeland, Clerk, Board of Education, York, Dated January 11, 1918

In replying to yours of recent date in regard to the operation of the Township School Law will say that our Board passed a motion in favor of going back to the old system.

Personally I do not agree with the Board in this matter and believe with a few changes the township law is right.

I do not believe that the Physical Training teacher is needed in the country districts and believe it is money thrown away as the children get all the exercise needed on their trip to school each morning besides other work they have to do at home.

I think the new law will be just like the Highway Law was when the pay system became a law. The farmers all put up a kick about their taxes being so high but you could not get them to go back to the old way now. I was tax collector for six years in this town and know how the farmer feels on this matter.

In our unit where we have a two room school the taxes are lower than last year in other districts they are some higher but I believe when we get our school buildings up in shape that the taxes will not be very much higher in any of the districts.

Extract from Letter from H. L. Oldham, Clerk, Board of Education, Versailles, Dated January 19, 1918

Replying to your letter in regard to the township law, will say; that it is too expensive. A saving could be made by having the school election in November with the general election.

The Physical Culture teacher could be done away with especially in the country, the teacher giving that instruction themselves.

I think that there should be as many members on the Board as there are school districts, and a member chosen from each district.

Taxes could be levied and raised the same as our land and county taxes, and thereby save expense.

Extract from Letter from Board of Education, Colesville, Dated January 12, 1918

The Board of Education has requested me to answer your letter of December 28 saying that it is confident the new school law is a step in the right direction, and will place the schools in a systematic and better working condition than under the old method.

Everything is now systemized and done in a business-like manner, while heretofore it was more of guess work and no real business or head to it. Of course the law is new and the boards have many things to contend with, which will be soon overcome and by another year everything will be running smoothly.

Like all new laws, there are few things that might be changed to better conditions. One suggested by the board, is to have the districts divided at the Town lines, and if the children attend school in another town, to pay that town for the tuition. A second suggestion was that the members of the Board be paid a small fee for their time and then they would be more apt to look after matters more promptly, and attend board meetings more regularly.

Extract from Letter from Board of Education, Cameron, Dated January 3, 1918

At the last meeting of the Board of Education the following resolution was adopted:

That it is the unanimous opinion of this board that the present Township School System is a much needed improvement over the old District System.

1. That it makes equal taxation for the support of schools.

2. Gives Board power and makes them responsible for the education of the children.

3. Makes possible for a more economical and efficient maintenance of the schools throughout the town.

Extract from Letter from Board of Education, Wilson, Dated January 29, 1918

We, the undersigned, members of the Town Board of Education of the town of Wilson, Niagara county, N. Y., do hereby endorse the School Township Law and ask that it be given a fair trial as we believe that it will work out ultimately for the best educational interests of the State.

In connection we would suggest that the taxing feature be so changed so that all property assessable in the Town for school purposes be the same as found upon the Town Assessment Roll thus eliminating the present tax confusion.

As special recommendations we would ask that the present physical Training Law be so changed as to make it possible for the Teachers to do this work.

Also that the Medical Inspection be no longer required and finally that the installation of sanitary closets in rural schools at least for the present be not made obligatory.

These changes would not effect the efficiency of the schools and would produce real economy.

Extract from Letter from Board of Education, Unit 1, Town of Camillus, Warner, Dated January 9, 1918

Our main difficulty in reference to the Township Law is that the taxpayers in the small districts feel that they should have as good equipment of every kind for a few pupils as we have in the high school with 225 pupils. We believe, however, that in the course of time this objection will lose its force as their children are gradually brought into the central district at Warner.

We have no doubt that under such an arrangement we can build up an educational plant at Warner that will give the best and most practical training possible, and that the children now attending the small schools will not be the only ones profited, for the larger number will give a new spirit and make possible departments of Agriculture and Home Economics.

For these reasons we believe that in the main the law is all right and should be tried out before it is meddled with. Continuous change is what makes the expense.

Extract from Letter from Board of Education, Unit 1, Town of Chazy, Dated January 12, 1918

Your letter of December 28 regarding the working of the township school law, was brought before the town board of education and the law was thought to be working well, no amendments were suggested.

The board at the same time adopted a resolution in favor of the law and against a repeal.

Extract from Letter from E. A. Taber, President, Town Board of Education, Davenport, Dated January 8, 1918

There is very little objection in this town to the working of the law. I think after the law has had a fair trial the vast majority of the people will

be pleased with the new arrangement. Like any new law bringing about such a marked change there is bound to be some complaint on the part of a few during the first year of its operation.

It seems to me that the town should be the unit of taxation for the support of the schools of the town. It is much more just than the method of raising the taxes by districts. The new law means great things for the rural schools. I earnestly hope that the present law is retained in all of its essential features.

Extract from Letter from B. E. Brophel, Chairman, Board of Education, Moscow, Dated January 7, 1918

I wish to say that we have no fault to find with the township law, and believe that a general good in town schools will be derived. I do not believe that this system has yet been sufficiently tried out so that anyone could suggest any amendments that would be for the betterment of same. Would it not be practical and advisable to wait for a sufficient time so that the present system can be well tried out before making any changes?

Extract from Letter from Whitestaun Board of Education, Oriskany, Dated January 8, 1918

The law has not been a success in this town and has caused much dissatisfaction among people who have the best interests of the schools at heart. Local interest seems to be paralyzed and the schools are an easy prey to politicians under this system. The trouble seems to be that the unit is too large for efficient, democratic school government. The unit should be made smaller and the school government placed directly in the hands of the people again.

I respectfully suggest that all the benefits of consolidation without the evils of the township system can be obtained by abolishing both the town unit and the old common school district and making the Union Free School District the basis of local school government.

Extract from Letter from President, Board of Education, East Hampton Union School, Dated December 31, 1917

In the judgment of this Board, it would be wise to have the township law repealed as soon as Providence will permit.

Extract from Letter from Town Board of Education, Cornwall, Dated January 1, 1918

Replying to your favor of the 28th ulto., in re operation of Township Law, would say: We have three districts, two of which have outstanding bonds and interest charges; the actual result is that these two find school taxes little if any higher under the new law; the third district however, is where the principle kicking is done, for there the tax is three times higher, owing not only to aforestated cause, but to the fact that we adopted a most liberal budget — allowing $1167.36 more than last year for school expenses.

The principal objection seems to be that the new law gives no visible improvement in methods or results; also that it is more or less of an infringement of Home Rule.

Taken as a whole the consensus of opinion — among the farmers — seems to be strongly for a repeal of the law; the Chairman of our Board so expresses himself, and so would I were it not for the fact that I am getting a salary out of it.

Our great trouble is to get the members of the Board to do anything; having three members, two insist on having the chairman and clerk do the actual work; therefore, if you want to put life into local school matters, also induce the best men to take Board positions, then pay them some small sum.

In the matter of possible amendments I would suggest:

That members of a Board be paid some small sum for each meeting attended.

Now that we are to have universal suffrage, I would make it such in fact as well in name, by making eligibility for voters at a school meeting just the same as at any general election.

Extract from Letter from W. R. Christi, Clerk, Kirkwood Board of Education, Dated January 8, 1918

People on back districts seem satisfied their taxes being lower on unit systems getting benefit of railroad and State property. Those on front districts are not satisfied as their taxes are from $1 to 2 per $1000 higher.

What they feel is an imposition in having to pay for physical training teacher as they don't get any benefit from it. They feel it's like throwing their money away. Children in rural districts get plenty of exercise walking to and from school and working at home nights and mornings.

It costs $1800 per year for two physical training teachers in the eastern district. Taxpayers are up in arms against it, claim they won't stand for physical training teachers.

It being war times, if you could abolish physical training in rural districts I think people would soon see that unit system is a good thing same as they do in State of Pennsylvania.

Part of Board has to drive seven miles in order to meet in central location regardless of roads and weather, they felt it was asking too much without a compensation.

Extract from Letter from C. R. Stephenson, Board of Education, Schuyler Lake, Dated January 14, 1918

Being chairman of the Board of Education of this town I have failed, as yet, to see where there has been any marked improvement in this system and it has created a considerable dissatisfaction on the part of the taxpayers in the rural districts. The only suggestion I can think of at this time, would be to abolish the township law and re-establish the old system or one somewhat like it. In making the above statement I believe it is the voice of the rest of the Board as I have talked with all except one.

Extract from Letter from Board of Education, Truxton, Dated January 17, 1918

The Township Law has so far worked favorably in this town, the only criticism we have heard is from the three districts of the town who in prior years have made contracts with the High School here and who have paid no taxes for some years, they complain of the high school taxes this year.

We would suggest a change in the election of the Board of Education to save expense and inconvenience to voters in voting at a general election. Let each district hold their meeting on the first Tuesday in May as heretofore and elect their trustees and vote the amount of their tax budget. They will also instruct their trustees who to vote for at the annual election of Board of Education.

The trustee of the district to have general supervision of his district during the school year and report monthly to the Board of Education of matters affecting the school, notify the clerk of the Board of all supplies needed and repairs to be done.

The trustees of each district to meet at a place designated on the second Tuesday in May and elect members of the Board of Education by ballot and hand to the clerk of the Board their budget for the district.

The Board of Education to employ teachers and fix their salaries as in present law, also arrange for transportation of pupils.

We think taxation as a town is just to all taxpayers.

Reduce the Board of Education to three members.

Extract from Letter from William W. Kinfield, Franklinville Town School Board, Dated January 7, 1918

Regarding the township school law, I believe it is working well in our town of Franklinville although I deem it rather early to pass judgment on it.

First — Regarding taxes — Under the old system some districts with a valuation of 18,000 had a tax-rate of .013 on which to maintain a school. Other districts with over 100,000 valuation had a tax-rate of .0028 to do the same. The district which we found in poorest shape had one of the highest valuations and the taxpayers in this district are doing most of the kicking against the new law.

Second — Regarding teachers contracts: The present teachers made their contracts with the several trustees — These contracts were taken over by the board. We fired some teachers having 17 to 18 pupils receiving $13.50 per week, while others having 25 or 26 pupils are getting $11.00. I think a board could grade the salaries according to labor involved.

Third — This is a serious disadvantage of the old system — we find that the school-meetings in nearly every district have been run by a clique, who afterwards control the affairs of the district — many times to the disadvantage of others — or in other words "feather their own nest." Government by a board should overcome this.

Fourth — The school board is in position to get acquainted with the needs of the several schools and the metal of the teachers — They can in future place them where they can do the most efficient work.

Fifth — Regarding the levying of a tax of the school board as mentioned in the governor's message, Is it any more unjust than the town board laying a tax for town expenses? Our district superintendent says there was more repair work done in his district during the last three weeks in August than had been done before during the five years he had lived in the district.

Since our high school is a separate unit we fail to see why taxes should aggregate any more than if assessed by the several districts — providing the same standards of efficiency were maintained. People fail to appreciate the fact that it is the increased cost of labor and material which is sending taxes up. Most of the kick is coming from those who are loath to divide up the benefits they have been receiving from the corporations in their districts.

So far as our town is concerned, if the people elect good conscientious men on the school board we see no reason why the township law should not be a success.

Extract from Letter from Board of Education, Town of Pinckney

I speak from what experience I have had. The law as it is now is a vast improvement over the old District System as I have come in contact with the work. I found things very irregular about the different School Property for instance on District on the far north road of the town. I found that the school house had the wall under it all tumbled down and had been that way for many years. Never had been repaired it was banked with manure drawn for some one's horse stable the winter before and it had lain there all summer. I had it repaired and leveled the floor and put a new hard wood floor over the old worn out floor and oiled it and fixed the house up generally now. That is running it cheap for the District so you will readily see that children under such conditions do not receive equal treatment there being no uniformity. The best and newest school house in the Town had a nice cellar and wall under it with two departments, but the bottom was a mudpuddle, (so to speak) with a furnace in the middle of it having been that way since it was built — 15 years since. I had it cemented and put in sanitary toilets up to date. My intentions if I remain clerk to equip all of them on an equality which to my mind is right as it should be.

The main cause for complaint being for and in relations to taxes. You will see that some of the districts have a larger valuation then others take a district with one teacher existing the same and other expenses the same with half the valuation of another and the small valuation would have to pay twice in their tax and the small notice it is less. So the majority are raised mostly because it equalizes tax alone to some extent. If I was going to make any changes it would be to make the unit of taxation by counties at least and I have been thinking it should by direct tax on the entire state under some method for the reason that it would be most equal. I know of a number of towns now who are highly favored under this township law. There is one town in our county (viz.) West Turn which GHP Gould's paper co. and mills in it with a valuation of an equal to the rest of the entire town with the village of Lyons falls included so that exists all along Black River to the Lake through Jefferson Co. just so with other corporate property all over the state of N. Y. so you see if it was by the state same as the public money side of it it should be equalized.

Extract from Letter from Willis M. Burnet, Milan, Dated January 15, 1918

I am expressing the opinion of the Board of Education of the town of Milan when I say that the objection to said law is the cost of maintenance.

From my personal observations as clerk I believe the system is working well and I am satisfied that if an amendment can be added to equalize taxes the greatest objections will be removed — this could be a county or a state affair instead of a town affair, either of which would be preferable to our present form.

All taxpayers about here are objecting to the physical training law and would like to see said law repealed. Many, however, do not understand that Dr. Finley has already done the State a great service regarding his law. He may be able to help us again, in having the law modified or repealed.

By all means lets have an amendment to equalize taxes affixed to the township law, and possibly some uniformity regarding the salary of the clerk.

Extract from Letter from Board of Education, Boston, Dated January 10, 1918

We find the expense of running and operating the Township law, the installing of toilets and raising money for new school buildings and alteration of old ones, increases our rate of tax on one thousand of valuation from 2.50 to 7.00 and surrounding towns are hit harder than Boston, we cannot see the benefit of any amendment to this bill. 75% or more of taxpayers in our town favor the repeal of this law, and return to former systems of district election and control of schools, we consider the law requiring a physical nurse in rural district school a farce and an imposition on taxpayers of district. If considered necessary in district school, we suggest that teachers qualify for these duties.

Extract from Letter from Harry G. Chapin, Chairman, Town Board of Education, Town of East Bloomfield, Dated July 11, 1918

When the law was before the legislature Assemblyman Wheeler sent me a copy and asked for my opinion of it. It seemed to me that such a law should be a great improvement by making the town the school unit instead of the school district. It would result in a more uniform school management, better schools and a more just apportionment of the tax. I wrote to him urging the passage of the law and have no reason to change my opinion since.

In this town (East Bloomfield) Dist. No. 8 maintained for years, a high school with a school plant worth $50,000, while the other 8 districts in the town sent many of their children to it at a merely nominal charge for tuition in the lower grades and none at all in the high school. Thus the whole town received the benefit and one district paid the bill. The school tax in district No. 8 was three times as high as in the others. The objections to the law are those whose attention is arrested by the increased school tax which they are called upon to pay. The same class, 50 years ago, grudgingly paid their tax in the Fore School law. They objected to the change

from the labor system to the money system of highway tax, and they raised almost as much clamor as now when it was proposed to build State roads 20 years ago. Fortunately the cities carried that measure through the legislature and state roads were built through rural communities, when the grangers saw that they were getting the main benefit while the cities were paying nearly all the cost they changed their attitude and now they cannot get enough state roads. They seem to think any law is bad that adds a dollar to their tax, but all laws good that heap the taxes on the cities especially the city of New York. An absolute repeal of the fore school law would lower taxes and therefore please many of the grangers.

I am a farmer (not a granger) myself, my school tax was $60 last year and $112 under this new law, but I would not for that reason, condemn the law, perhaps I was not paying enough tax before.

The city members of the legislature ought to retain the township school law, at least until it has had a fair trial. The money which the cities are giving (through the medium of state tax) to every school district in the state should not be wasted as it is in many instances by local mismanagement of rural schools.

The theory of the law is all right, it may need minor amendments, but not in the first year of its trial.

Extract from Letter from R. A. Gingott, Clerk, Board of Education, Russell, Dated February 8, 1918

We have a school district in our town in which there are no children attending school as there is none of school age in the district and there will not be the balance of this school year. The teacher goes to the school house each day and stays the required number of hours and has to keep fire to keep warm. Now is it absolutely necessary that she do this as it is a waste of fuel which is so hard to obtain at this time especially.

Extract from Letter from C. S. Northup, Clerk, Town Board of Education, Milton, Dated January 11, 1918

The opposition to it comes from largely assessed districts where the schools have been run previously on the *cheap* or *deficiency system.* One district where the tax is double levied an extra tax last fall and still I find unpaid bills against the district. Now they compare the old tax with the new.

Then again three of the districts have paid back to the taxpayers $930 which in the appropriations made last May was reckoned in in making the budget for the present year. One district voted a tax of $650, which with the public moneys received would make about $750 to run the school. The district engaged a teacher for 36 weeks for $650. The coal etc. purchased by the new board will cost some $75, janitor $60, repairs etc. say $50, and there is still a debt from last year of $20. The taxpayers of this district are all against the new law and no one should wonder.

The only increase in taxation in this town is the clerk's salary $175, treasurer's fees $50 and the election expenses of $100—$325. This on an assessment of $766,186 is but a trifle. All the other amounts levied are what would be necessary to run the schools under the old law.

The principle of the new law "that all property in the different districts should pay the same rate" is *correct.* Those districts with a large assessment that have been running a very cheap school now have to help pay the expenses of the districts with a small assessment and a large tax rate.

One taxpayer said to me "I am paying $40 to educate a lot of ginks" (Italians). The higher cost of everything is not considered.

The fault finding taxpayers only consider the increased cost regardless of the fact that the new board commenced without a cent; in fact we find outstanding bills to be provided for and while the board made the budget to cover the expenses as nearly as could be estimated, there will be a surplus in some of the funds, probably amounting at end of year to from $500 to $1,000. This will reduce tax another year.

Extract from Letter from Albert B. Merriam, President, Town Board of Education, McDonough, Dated January 9, 1918

In reply to your circular letter of inquiry of December 28, 1917 in regard to operation of the township law, will say that in our town opposition to the law comes principally from two classes of citizens. The *first class* consists of those in the districts in which the schoolhouses were condemned, which fact shows that those people have taken so little interest in school matters that they would not even provide a suitable place for their children to go to school and now want to put the blame on to some other party. The *second class* are people in other districts who have taken little or no interest in schools except to keep taxes just as low as possible not even caring whether the children received any good from the school or whether the money paid out brought good returns, but only that the amount paid should be just as little as possible.

Extract from Letter from George W. Abbott, Trustee, Township of Wappingers, Dated January 15, 1918

This new school system is a grand good thing in my estimation. I have served under the old system as well as being a trustee at present.

The childless taxpayer, especially, thinks it no good—"taxes too high." The welfare of the child is little thought of by him.

Under the old system, it was hard work for the trustee to get through an appropriation for necessary repairs, to say nothing of sanitation.

When the new board first visited the various school buildings in our township, we found them, or most of them, in a dilapidated and filthy condition. If you were to visit them today, you would find the buildings, including outbuildings in a respectable and sanitary condition. Who would begrudge an extra dollar so spent?

If the different districts had placed the schools as they are now, their taxes would have been as high as they are now, and I assure you nothing was foolishly spent. Under the new system, the rural scholar has the same chance as the one in the larger schools—a chance to get a high school education. I wish it was included in the law they were compelled to have a high school education.

The unlearned taxpayer can tell the educated in office at Albany how to run the education department. Mr. Finley would be a fine man, to them, if he ran the schools "*cheap*".

Extracts from Resolutions and Recommendations of the Town School Board of Unit 2, Town of Eaton

Whereas, the principal reason assigned by the opposition is that the township law is the cause for increased taxation and that it will close up permanently all the rural schools; it is evident that its opponents either have not in the past borne their share of taxes, or do not understand that consolidation rests entirely with the people of every school district to decide, or else they do not appreciate that under the old system, if the high schools had received a just compensation per academic pupil, the cost of tuition to the non-resident pupil would have been prohibitory to poor boys and girls and those of moderate means, and

Whereas, This town school board, after due consideration, is of the firm belief and conviction that the principle of a free elementary and free high school education should be maintained and supported in a democratic form of government by an equal tax upon property in the unit as defined in the township law, that full compensation for high school tuition by the individual debars the poor boys and girls from such educational advantages and serves only the sons and daughters of the wealthy, and that the increase in taxes per unit is not due to the township school law, but to the following causes:

1. There was no money in the hands of the school board.
2. To a slight increase in teacher's wages made by the rural trustees and the boards of education before August 1st.
3. To the increase in the cost of fuel and necessary supplies.
4. To some additional repairs which should have been made years before for the comfort and convenience of pupils and teachers.
5. To raising the full amount of the salary of the physical instructor.
6. To increasing the length of the school year from 36 to 38 weeks in the rural schools in order to give the rural boys and girls opportunities equal to those in the villages — to give a square deal to the children in the very communities making the biggest protest, and furthermore

That the township school law has not been in operation long enough to show its real merits, only its defects are apparently seen by its opponents, but

It has established a closer relationship between the rural school and the high school by making the corps of teachers responsible to one board; it unified the subject matter given the group of school, produced uniform methods of instruction and text books used, and yields to better supervision.

Extract from Letter from Mrs. H. S. Sweetland, Clerk, Villanova Town Board of Education, Dated January 23, 1918

Some years ago I made an investigation into the systems of Ohio and Pennsylvania and since that time have been an advocate of a township system. First because it equalizes taxation and makes those in the outside districts pay their share of the expense of the high school where their children have been educated at less than cost; also we have plenty of instances all around us where railroads, trolley lines, telephone and telegraph lines, gas lines run through say one side of a town and pay most of the school taxes in the

districts through which they run under the the old system while under the township system the other districts of the town would get the taxation benefit of these outside corporations the same as they do in the other taxes.

Another reason is that under the township system all the schools in the town would be brought up to the same standard. In this town we found some districts where the people had taken a keen interest in the schools and were in nice condition while in the adjoining district there was every evidence of neglect. I think in four districts there was not even seats in the boys closet. Our board have endeavored to make a start towards bettering these conditions and make all the districts on an equal basis both in equipment and competency of the teachers.

The law is working all right although its being an untrodden road it has taken more time and trouble to get things working in a smooth channel than it would next year.

Extract from Letter from A. K. Johnson, Chairman, Board of Education, Fort Edward, Dated January 10, 1918

You ask a statement concerning the township law. There has been general dissatisfaction in the town of Fort Edward, N. Y., ever since the law went into effect, and instead of making any amendments, we strongly urge the repeal of the bill.

Extract from Letter from Louis C. Anderson, Clyde, Dated January 8, 1918

Will say that the majority of taxpayers in our town are very much opposed to the township system, on account of higher taxes, also of taking away of what few rights they had of expressing their views along school matters.

The Grange in our town and county are unanimously opposed to the system and are going to ask that the law be repealed.

Extract from Letter from John Gagnill, Clerk of Board of Education, Town of Clinton, Dated January 11, 1918

I have your letter of Dec. 28 in regard to the operation of the township law. It has been very unsatisfactory in this town.

I would suggest that each town pay their own taxes and abolish all joint districts. This has been the cause of considerable trouble. A repeal of this law would meet the approval of all the taxpayers in this locality.

Extract from Letter from C. J. Peters, Bleecker, Dated January 4, 1918

Answering your circular letter asking for suggestions for amending the township law; will say that we do not like it here at all. The really competent men do not have time to devote to the work as it deserves, and within a very few years I am afraid there will be a lot of very

ignorant men wholly unfit to serve on the Board trying to run the schools.

I cannot think of any improvements in the law itself, I should suggest it be repealed.

Extract from the Recommendations and Resolutions of the Niles Town Board of Education, Moravia, Dated January 14, 1918

At a meeting of the Board of Education of Niles, Cayuga Co., N. Y., held Jan. 12, 1918, the following resolution was passed.

Resolved, That we the undersigned constituting the Board of Education of Niles, N. Y., recommend to the commissioner of Education that the Machold school act be repealed on the grounds that it is more costly and not as efficient as the old way.

Extract from Letter from Levoy Youngs, Clerk, Board of Education, Knox, Dated January 2, 1918

The town Board of Education of the Town of Knox had a meeting on Dec. 31, 1917 they requested to answer your letter in regard to the township school law. The Board thinks that it would be better for the rural districts if they could return to the old method of running the schools as it will be less expense to do so.

Extract from Letter from May Corcoran, Marilla, Dated February 7, 1918, Stating Following Recommendations and Resolution:

Resolved, That it is the opinion of the members of the "Board of Education" of the town of Marilla that the "Township System" is a decided improvement over the "District System" in the matter of school administration, and that the Board is in favor of the continuance of the "Township" system but would recommend an amendment to the law, that town lines be fixed as boundaries between town units.

Extract from Resolutions and Recommendations from Letter from Arthur E. Selden, Clerk, Board of Education, Le Roy, Dated January 14, 1918

At a meeting of the LeRoy Township Board of Education, held Jan. 8, 1918, the following resolutions were adopted.

That so far as this board may judge by its experience the new township school law presents no material advantage over the old system.

That in neighboring townships, where bonded districts were brought under the new township system, the rate of taxation seems oppressive.

Extract from Letter from Elizabeth M. McCarty, Clerk, Throon School Board, Auburn, Dated January 1, 1918

I have not been able to get any suggestions from our Board concerning the amending of the township law. While every one seems opposed to it

because of inconvenience and increased taxation without any improvement. No one seems to have a definite remedy, this was the case in Pomona Grange when a resolution was asked for concerning the law before it was passed.

It was hard to get the board together they were all farmers and busy tired men, they come up to the meetings without any thought of what must be done in haste to get away, if it hadn't been for one woman Mrs. Fred Robinson, trustee in our own district I should have given up after the first month. I can see that it has a broadening effect on the trustees to have their small affairs discussed for instance, I know by the manner of one when the question of chalk buying came up that his school had used very little before. Also when one bright young teacher said to Mrs. Robinson I am so glad the Board will allow us time to attend rural school week at Cornell. our trustee has never known anything about it. I feel that much rests with the superintendent, some of them are only figure heads, a body requiring reports, the school question being a side business. If we could have more superintendents like Mrs. Anna Kent in south end of Cayuga Co. she knows her teachers, the pupils the families and the problems for twelve years and I know it is very hard to get people to take an interest in their own children's school. In our district we organized a mothers club ten years ago, that has done wonders but it is very hard to keep it going. Parents find out a great many things in a very short time when they go and sit in a school room an hour. I know the department realizes this because it has suggested the use of school buildings as social centers. These rural teachers, most of them young need a very definite backing by the trustee, in fact by the community but they don't all get it. We have some very unsuitable trustees, anyone interested in the children ought to be ashamed to put such men in office. I am secretly delighted with the "Row" this law has raised. If it should have to be repealed it has done one grand thing set people talking about rural schools, wheeled them up in the foreground.

Extract from Letter from Board of Education, Town of New Albion, Cattaraugus, Dated January 9, 1918

The judgment of the town Board of Education and the people in general is that some changes should be made regarding the assuming the bonded indebtedness of the village school buildings by the rural community, the rural taxpayer thinks the benefits to be derived by him do not justify his pay for the village property. Also regarding the assessment of property, while there is some provision made along this line, we think that where a school unit is composed of parts of several townships, all the property in the school unit the same or uniform basis for school purposes so that all, pay a uniform school tax.

And *above all* the Board and people demand that the *Physical training teacher* be dispensed with entirely in rural schools at least, the belief is that a large number of teachers have had Normal training and are capable to give all the extra Physical training necessary without incurring the extra expenses of the Physical training teacher. In the number of instances

we find this training works an actual hardship on the pupil, ex. a boy of 11 years had to walk about four and one-half miles to and from school making nine miles a day, and then have the training teacher make them run two miles before letting them go home, the people think such training is worse than useless.

With these conditions relieved, especially the Physical training, I believe the *system will work out quite well* for the people will become acquainted with some of the benefits they do not see at present.

Extract from Letter from Board of Education, Town of Osceola, Dated January 7, 1918

It is my opinion and the opinion of practically everyone with whom I have talked about it that the Medical Inspection law is an absolute fizzle. There is no follow up work even done and this year the doctor whom we appointed is trying to hold us up for an exorbitant price.

While the Physical training has met with much criticism I think it is gradually getting the sympathy of the people and should come to stay. However, I do not think it needs any longer to be supervised in rural schools. The rural teacher does the work and the departments are capable to see that teachers are drilled thoroughly in this work at Normal schools and Training schools there is no more need for a supervisor of physical training than for a supervisor of Arithmetic. Do you realize that a supervisor of rural schools spends two hours out of every three, traveling from school to school.

It might be well to have the voters at the annual school meeting vote on the school budget. I think it would lessen criticism in regard to the amount of money raised.

It has been very difficult, in my experience to get the members of the school board to report at meetings, I would suggest that some compensation be allowed members for attending board meetings.

Extract from Letter from E. A. Kent, Clerk, Board of Education, Vienna, Dated January 11, 1918

We have had very few complaints from this law and they have been from people living in the richer districts which complaints have been higher taxes, these complaints have not been very serious, one thing we believe that would make the law better is to have school taxes assessed and collected with other Town taxes, would say at this time that there is considerable bitter feelings in this town against the inside toilet and Phy. Training Teachers laws, and the members of the Board of Education agree that Inside Toilets are an expensive luxury not necessary in any of our schools and believe that with taxation higher than ever before and with calls most every day for contributing for Red Cross and Y.M.C.A. work which we all agree are good and great work and are worthy of all we can possibly do for them that it would be wise and proper to have these laws modified or appealed for the present time.

Extract from Letter from Board of Education, Busti, Dated January 9, 1918

We are holding our Board meetings regularly on the last Thursday of each month and always have with us the Principal of our high school and our District Superintendent.

Local problems have arisen but we have always been able to meet and handle them, as it seems to us, in a satisfactory manner.

In matter of equipment, better school buildings, better teachers, and a fairer equalization of the taxes the new law seems to be working very much to the advantage of our schools.

We desire to see this law have a good fair trial and are giving it our hearty support to that end.

Extract from Letter from Board of Education, Unit 2, Town of Carmel, Dated January 14, 1918

We feel that the new school law has not yet had a sufficient try-out to discover exactly where its weakness lies. We feel that the condemnation of the law, which is so universal through the rural communities, is due to the fact, in most cases, that the superintendents in most communities submitted tentative budgets to the boards elected under the new law and said boards, not being willing or able to take the matter up properly, took these budgets as correct ones and assessed the community to that amount. It was our idea, upon receiving the tentative budget from Mr. Williams, our superintendent, that he sent this budget merely that we might have a model on which to work and we did spend a great deal of time on the budget submitted by him and reduced it from $16,000 to $11,000 for our unit. The result of this reduction was that our tax rate was a very fair average of the rates previously collected in the five school districts which make up our unit. It is in fact .004. In the other units in the county the tax rates rose in some cases as much as 70 per cent. We feel sure that the result of this will be that next year our rate will vary but very slightly, while the rates in the other units will be very low, barring waste of money. They will undoubtedly hold over a large surplus. When this condition appears the taxpayers will no longer feel the irritation they now feel and I believe that if this were made clear in an open letter, published widely in the rural papers, that a great deal of the present activity toward the repeal of the law would cease. I believe that should you take this matter up with your various superintendents in the various counties you will find that the same conditions exist in at least eight out of ten of the school districts. The same being due to a lack of appreciation of the new law and therefore a dread of it on the part of the new trustees, who are facing conditions absolutely new to them.

In so far as any suggestions can be made by us in regard to amendments which might improve the law, we feel that the most important thing that can be done is to make a strenuous effort to simplify the law so that it will be understood by the boards more readily. To cite an instance of cumbersomeness,—in order that any bills may be paid the bills must come before a meeting of the board, be passed upon by them, the clerk must

issue an order to the treasurer to pay same, and the treasurer will then draw a check to the person to whom the money is due. Full board meetings are very inconvenient in many districts when the traveling is bad and to call them more frequently than once a month is a burden upon the trustees, whose services are rendered gratis. It seems to me that the clerk might be given power to pay all bills upon the O. K.ing of said bills by the teachers, who had been empowered to order the goods, up to $100. This would at least keep small tradesmen who supply the schools from waiting a long while for their money. The Clerk could be empowered to pay regularly to the teachers every month their salary checks upon receipt of the attendance blanks without any further authorization from the board, other than a single action taken at a meeting early in the Fall when all the contracts of the various teachers were turned over to the clerk. These services are a charge against the districts and it seems unnecessary that the teachers should be kept waiting every month for their salary. In District No. 4, which is the district with which I was connected before the township law went into effect, it was the custom to pay the teachers in ten payments, one every four weeks during the school terms, without waiting for the attendance sheet to be turned in. This is contrary to the present law, but it seemed to us that if the teacher was not to be trusted it was time to dismiss the teacher and we did so in any case when the report was not turned in properly and promptly. In this way the first payment was made four weeks after the opening of school and between that payment and the second payment the first attendance report would be in our hands, no other payment being made till it was, and so on throughout the year there would be one payment in advance of the attendance reports. This simplified the work of the secretary because we also withheld the retirement quota for each teacher from the last check of the school year, making all checks for even amounts save the last which was not paid until all work connected with the school was completed to the satisfaction of the principal and the board. This seems to us to be a very much simpler method of bookkeeping and payment in regard to the teachers wages. We find that in our community we have had the good fortune to obtain the services of Mr. P. A. Anderson, as clerk of the board for a nominal salary he is a practising lawyer and an able man whose time is valuable. He has just sent in to me his resignation, saying it was impossible for him to do all the work connected with the board, much to his regret. It seems to us that the salary of the clerk should be based definitely by your department upon the amount of the assessed valuation or upon the amount of the taxes collected, so that the onus of paying a reasonable salary to a good man will not be upon the various boards in the counties. In this way we feel that the services of a good man could be obtained and retained. As it is now should we attempt to pay a salary commensurate with the work the clerk has to do we should be very seriously criticised in the various districts and the new law would be attacked still more viciously.

Extract from Letter from W. S. Titus, Chairman, Irondequoit Town Board of Education, Dated February 10, 1918

The township school law is a step in the right direction. It would be a colossal mistake to repeal it. Some changes should be made by amendment.

You know what they are. The farmer's opposition to this law is inconsistent. He buys automobiles, improved and up to date farm machinery. Adopts modern methods to improve his soil, cultivate his crops and prune his trees. He joins agricultural societies and his local grange but when it comes to improving the inefficient rural schools, he balks. I wish you success in your efforts to induce the Legislature to act wisely in this important matter.

Extract from Letter from Board of Education, Town of Ogden, Dated January 23, 1918

The law when carried out will do much toward raising the standard of Education (particular in the Rural Schools).

While we would hardly suggest amendments, would just like to say modestly that we would like to see the Principal of our High School over the whole town.

District no. 9 is near to Churchville the district voted at the last minute to continue the school we immediately hired a teacher, she had 2 pupils for the first 2 or 3 months now she has 5 the rest (2 or 3) are going to Churchville we think it would be far better to discontinue this school and take them to the Churchville school.

Now we are up against another proposition, the rural school teachers contracts call for 36 weeks Dist. no. 1 in which our High School is located calls for 40 weeks, our tax rate was fixed for the whole town, and our rural tax payers may say that their schools are not getting the amt. of schooling that the high school is, how will we straighten this out?

GOVERNOR'S MESSAGE FOR AMENDMENT

Governor Whitman in his annual message to the Legislature of the State of New York on January 2, 1918, calls the attention of the Legislature to the need of amendment to the law as it now stands in the following words:

I call your attention to the widespread discontent among the rural communities due to the passage of the so-called township school law.

This law was introduced and passed at the instance of the Regents of The University of the State of New York in the belief that it would better rural school conditions. I was also informed that the measure had the approval of the officers of the State Grange, who took the same view.

While it was designed to promote the consolidation of weak and inefficient schools with the stronger and better equipped, its framers apparently overlooked the existing conditions in some of the rural districts and, therefore, undertook practically to force the abolition of many of the existing school districts and their union with the stronger schools when such consolidation was impractical.

The result seems to be a very large increase of taxes among the rural districts without a corresponding increase in equipment, in teaching, or in efficiency.

It has thrown upon some of the rural districts the burden of supporting, in large measure, union free schools located in the larger villages of town-

ships, and investigation has shown that the consolidation of eight or nine rural districts, some of which are five, six or seven miles from the central high school, can not be accomplished advantageously at the present time.

Another feature of the bill which is objectionable is the fact that the town board of education is given power to raise by taxation the necessary expenses of running the schools, thus depriving the people of the right to vote on the amount of money to be expended for school purposes within the school district.

As a general principle the continuance of local self-government for the purpose of raising funds for local public expenditure should still be regarded as one of the fundamental safeguards of our State.

Taking into consideration these and other objections to the law and bearing in mind the practical demonstration afforded by the experience of the past year and the failure of the law properly to accomplish the purpose for which it was enacted, it is my belief that the best interests of the State require its amendment.

LETTERS FROM STATE SUPERINTENDENTS

The following letters express the attitude of the various State Superintendents in regard to the repeal of the township system:

In a letter of February 12, 1918, Commissioner of Education Payson Smith of Massachusetts wrote as follows:

The Township School Law enacted in New York last year has commanded the respect and approval of the school administrators of this section. There can be no question that popular education in America can realize in practice its highest ideals only when it has behind it the strong and positive support of the state in some such manner as has been provided in New York by this law. Education in a democracy will certainly in some measure fail to produce what the people expect of it if its administration and support are left upon a parochial or neighborhood basis. It would be hardly less than a calamity if New York should recede from the position which it has taken.

We quote the following from the letter of Mary C. C. Bradford, State Superintendent of Public Instruction of Colorado, and President of the National Education Association, under date of February 13, 1918:

I am surprised to learn that an effort is being made to repeal the law of the State of New York providing for the township unit of administration.

I have been very proud of the fact that the Empire State had taken the forward step of enacting a law designating the township as the administrative and taxing unit, and it is a matter of deep regret to me to learn of the present efforts being made before your legislature to undo that splendid piece of work.

The forward looking states are rapidly discarding the district system. Surely New York, with its magnificent achievements in the educational world, cannot afford to retrograde. The district system is outworn in



Honorable Chas. S. Whitman
Governor

practice and valueless in principle, and the larger unit of administration and taxation has already won the universal commendation of thinking people.

Trusting that New York will be true to her best self and refuse to repeal a statute that adds so much to its educational reputation.

Commissioner C. N. Kendall of New Jersey outlines as follows the operation of the township law in the State of New Jersey in his letter of February 11, 1918:

The township school law is working so well that nobody in New Jersey to-day thinks that there ever was any other system of school district organization in existence. It was only during the first two years after the passage of the township law in 1894 that there was any opposition.

In the report of one of the superintendents of a county mainly composed of rural districts and having therein sixteen townships, and previous to the passage of the township law there were in these sixteen townships one hundred and thirteen small school districts, is found the following:

As the year closes the subject of discussion is the new township law. Opinions differ largely as to its merits. As a rule, there is much unfavorable criticism from the unthinking. But those whose fairness permits them to look on all sides are willing to admit that there are many advantages in the new law. The sensational newspaper articles in regard to the Narcotic and Free Text-book laws prejudiced many, and led them to confound these and the Township act. This led in many instances to the condemnation of the whole Township law. Like a new garment it was severely searched for flaws, and they were of course found. In the first flush of so radical a change the good points in the law were lost sight of, but as the clouds rolled by these appeared, and are beginning to be acknowledged. I have no doubt that when the advantages are seen in the practical workings of the law that there will be a general and hearty acquiescence.

The prediction in the above paragraph came true sooner than was anticipated.

In the following year the same superintendent wrote of conditions in the same county, as follows:

The enactment of the Township and Free Textbook laws at one time served to concentrate thought upon the schools. People, who had never before been interested in the schools one way or the other, now changed from an attitude of indifference to not only one of interest, but, in many cases to active participation in the work of managing the schools. At the elections for members of the boards of education held in July, many prominent citizens permitted themselves to be elected, and the honor of being president of the board of education came to be regarded as a prize.

The following or third year after the enactment of the township law we have the following from the same county superintendent:

The Matawan school is to take the place of three old schools, and under the old system three separate school districts. There is but one other school now left in the township. This will be kept as a primary. It will be seen that we have by the above consolidation an excellent working of the Township act. It has made possible what was long talked of in Matawan — a graded school.

The school laws were revised in 1903 but there was no thought of repealing the township law. No one of the present day thinks of going back to the old, small school district system. The unequalities of taxation that some people saw in the matter were more apparent than real, and entirely

faded out after the first two years. There was nothing at any time at which the taxpayer could become justly alarmed. The unequalities in the matter of local taxation were easily adjusted by wise administration of the boards of education. At any rate, it can be said that there is nobody to-day in New Jersey that desires to go back to the old system of small districts whose boundary lines were constantly changing.

All school districts to-day in New Jersey are either townships, boroughs, towns or cities, with the provision that two or more of these municipalities may unite into a consolidated school district consisting of more than one municipality.

The opinion of State Superintendent Nathan C. Schaeffer in regard to the operation of the township law in Pennsylvania is expressed in his letter of February 12, 1918, as follows:

In my opinion the old district system of school administration has been the greatest hindrance to school progress against which the School System of New York has had to contend. The school districts into which a township is divided, cannot be changed as the population in rural districts changes. Under the township system schools which are no longer needed, can be closed and the pupils can be transported to a central or consolidated school where better grading and better teaching become possible. The States which have tried a larger unit of administration, say the township or the County, would no longer go back to the old district system. "The school district," says Prof. Moore, "is the minutest subdivision into which governmental authority has ever been broken, and under its control of instruction public education declined to its nadir. The process by which the school districts thus unhappily opposed the general welfare and obtained a destructive measure of local control was at least a century long."

In the state of Illinois in 1867 only about 5 per cent of its schools were graded. The small proportion of graded schools furnishes an impressive practical argument in favor of the abolition of the independent local school districts. I found in Illinois a school with two pupils who were educated(?) at an expense of $242.50 per year for each. If these pupils had been permitted to go across the boundary line of the district into the schools of the adjacent city, the annual cost per pupil would have been reduced to forty dollars and the instruction would have been much better. An attendance of two pupils will kill the enthusiasm of the most gifted teacher.

In Pennsylvania we have always had the township system. The few independent districts which were created in the early days, are still a hindrance to the progress of secondary education and sometimes to the school progress of the entire township from which these districts were carved.

In a letter dated February 15, 1918, State Superintendent Pearson of Ohio in speaking of the Township Law in that state says:

It has given us supervision and a school organization that has resulted in marked improvement in the rural schools of this state. Buildings have been repaired, grounds have been improved, equipment and libraries have been purchased and installed, uniform courses of study have been

established, uniform text-books have been adopted, the enrollment and attendance has increased, this being especially true in the high schools. Community interest has been awakened, a closer relation has been established between the schools and the people of the community, outside activities have been planned and developed, resulting in a greater interest in school work, both on the part of pupils and patrons. Districts have been equalized and schools have been consolidated and centralized, which has resulted in giving the boys and girls of the rural districts equal educational opportunities with those of the city. Where these schools have been established the drift of young men and women from the farms to the city has stopped almost absolutely.

Practically every one realizes the value of the present system. Much has been accomplished even in the poorest counties in the state and where the administration of the new code has been the least effective.

The politicians in your state will, no doubt, seek to have the law repealed as they sought to do here, but they failed in their purpose. If you had our governor in your state you would need not fear the repeal of your school code because he would veto any measure that would have a tendency to revert to the inefficiency of the old system. He did much to secure the enactment of the code in this state and has protected it ever since to the fullest extent of his influence and power, which has had much to do in placing it on a sure foundation until sentiment could develop in favor of it, which in itself has rendered its repeal impossible.

PRINCIPLES OF SCHOOL ADMINISTRATION AND SUPERVISION DISCUSSED AT THE CONFERENCE OF MASTERS OF SUFFOLK COUNTY GRANGES

ORGANIZATION

The administrative units should be organized (in terms of geographical area or extent of population) as large as is practicable, consisting with securing in proper form:

1 The development of expert service, with ample previous professional training and an adequate compensation, secure tenure, freedom from undue restrictions and with direct responsibility to competent, expert or lay authority.

2 The conservation of local and popular interest in, a sense of responsibility for, all that pertains to successful school administration and teaching.

To produce these results requires that the powers and duties of local and central, or community and state agencies shall be clearly defined so as to avoid duplication of responsibility or uncertainty as to where final responsibility lies.

In working on the details of administration under this principle, emphasis should be placed on preserving in largest measure, local interest and initiative in all matters which the local authorities can handle to best advantage, presupposing the cooperation, advisory and in some instances supervisory service, of specialists employed by the state.

SUPPORT OF SCHOOLS

The present system of school support in New York State is excessively burdensome to poorer communities, that is, communities having a relatively large public school attendance in proportion to taxable property.

There is no guaranty that poorer communities can or will reach the minimum educational standards in buildings, equipment, supervision or instruction which the state has a right to expect shall be reached by cities, towns and districts.

The unit of taxation therefore, should be sufficiently large to assure minimum educational opportunities to the residents of all communities without excessive local cost.

To this end, consideration should be given to the county or the state as the possible unit of taxation rather than to towns or parts of towns.

SUPERVISION

The unit of supervision should be such as to admit of frequent inspections of schools by the supervising officer. The supervising officer should be a man or woman with professional training and experience possessed with a large degree of executive ability and should be directly responsible to the local school authorities whom he should serve as advisory and executive officer. At the same time he should have an indirect responsibility to the state and should be certified by the state for such service. The superintendent should perform the following duties:

1 He shall attend all meetings of the Board of Education.

2 He shall visit each of the schools of the town as often as is practicable, and give careful attention to matters of organization, instruction and discipline.

3 He shall call such meetings of supervisors, principals or teachers, general or special, as he may deem necessary for the purpose of giving instruction or direction to said supervisors, principals or teachers in the discharge of their duties, for the discussion of methods of teaching and of school government, and for securing uniformity in the instruction and discipline of the schools.

4 He shall recommend to the board for appointment of supervisors, principals, teachers, playground directors, and teachers, medical inspectors and nurses and other employees required by the school system.

5 He shall report to the committee the failure of any teacher or other employee to do satisfactory work, to comply with the rules of the board.

6 He shall have general supervision of the work of the janitors of the several schools.

7 He shall supervise and examine the payrolls of principals, teachers and other employees, and all other bills and accounts referred to him for examination, and submit a statement as to their correctness to the committee And such other duties as the Board of Education may require.

RURAL SCHOOL IMPROVEMENT

It is suggested that classification of rural schools on the basis of standards determined by the state educational authorities as to (1) lighting, heating, ventilation and sanitation of buildings, (2) equipment, (3) instruction, (4) grounds; giving publicity to the work of schools in higher classes, would stimulate pride in the improvements of rural schools.

ADDRESS BEFORE STATE AGRICULTURAL SOCIETY

BY DR THOMAS E. FINEGAN

Deputy Commissioner of Education

I was invited to take part in a discussion of the merits of the township system to take place in the Assembly parlors at the Capitol before the New York State Agricultural Society on January 15, 1918. The following includes the address given at this particular time and those portions of an address delivered to the New York State Association of District Superintendents of Schools in the auditorium of the Hotel McAlpin in New York City on January 17, 1918, which pertained to this particular question.

The Township Education Law

Two years ago I had the honor of addressing the annual meeting of this society upon "The Township School System." At that meeting your organization passed a resolution favoring legislation which would change the administration of rural schools in this State from the school district system to the township system. You did not, of course, indorse a particular township bill. The Legislature of 1917 enacted a township school law and that law is now in operation. We have all been hearing very much about this law during the past few months. It has been one of the subjects of popular discussion and I am sure that this discussion will prove of real benefit to the schools and to the people of the State. My knowledge of rural conditions leads me to say that the conditions prevailing in the agricultural sections of the State today are not much different from what they were two years ago today, when this body adopted a resolution favoring a change in the administration of the school system from the old district system to the modern township system. I assume, therefore, that before this organization reverses its judgment upon this question it will insist upon having substantial reasons assigned to show that the judgment expressed two years ago was not based upon a proper understanding of rural conditions and was not an expression of sound judgment.

Why did this honorable body adopt a resolution favoring the township system? What condition of affairs induced your society to take such action? Let us examine the conditions of rural life to ascertain if you were not justified in your action two years ago and should not affirm such action today.

We are maintaining in this State at the present time 15 schools in each of which there is just one pupil; we are maintaining 86 other schools in each of which there are just two pupils. We are maintaining 166 other schools in each of which there are three pupils. We are maintaining 258 other schools in each of which there are four pupils only. We are maintaining 357 other schools in each of which there are but five pupils. In other words, there are in operation today in the rural regions of this State nearly 900 schools in each of which there are not more than five pupils. But in addition

to these 900 schools, there are 600 other districts in the State in each of which there are less than seven children in attendance upon school. There are 3800 rural schools in this State today in each of which there are less than ten children in attendance. And what is even worse than this, the assessed valuation of each one of these 3800 districts is less than $40,000. In one-half of such districts — 2000 of them — the assessed valuation of each district is less than $20,000. In other words, under the district system four farms of an average value of $5000 were required to support a school in 2000 of the districts of the State, and in nearly 2000 additional districts, eight farms of an average value of $5000, or ten farms of an average value of $4000, were compelled to support a school. This placed a burden upon these communities which they were not able to meet. There is not a man or woman within the sound of my voice who does not know that it is absolutely impossible to maintain in one of these districts a school which comes anywhere near approaching an institution worthy of the name *school*. These schools are maintained not only in the interest of the local community but in the interest of the State as well. The State has an interest not only in each of these 900 schools that has an attendance of less than five, but it also has an interest in each of these 3800 schools that has less than ten children in attendance.

The interest of the State from a financial standpoint is nearly equal to that of the taxpayers in each of these 3800 districts. The taxpayers are, of course, taking their money in each one of these districts and supporting these schools. The State is doing likewise. The State is taking from its treasury $200 and putting that amount of money in each of 2000 of these schools and from $150 to $175 in each of the remaining 1800 schools.

The cities of the State have nearly as great interest in the schools maintained in the agricultural sections as they have in the schools maintained in the cities. There has been a great change in this State in the last forty years. Thirty-five or forty years ago there were more people living in the agricultural regions than were living in the cities and large villages. There were one hundred thousand more children in attendance upon the schools maintained outside of the cities and villages than were in attendance upon the schools maintained in the cities and villages. With an approximate population of ten million people today, eight million of these people are living in the cities and large villages of the State and only two million in the rural sections of the State. In the schools maintained in the cities and villages of the State there are six hundred thousand more children than there are in the schools maintained in the agricultural sections of the State. There are one hundred thousand less children in attendance upon the schools maintained in the agricultural regions than there were in attendance upon such schools thirty-five years ago.

The cities have not only increased in number but they have rapidly increased in population. When the country assumes normal conditions the growth of our cities is bound to continue. These millions of people in our cities must be furnished with food products and raw materials which must be supplied by the people living in the agricultural communities. If the farmers of the State are to avail themselves of this great opportunity and are to meet this demand, the farms must be made more productive. Agriculture

must be pursued on a basis of more exact science and sounder business principles. Rural life must be made more comfortable and attractive so that it will hold the best young men and young women on the farms and induce the best types of citizens to locate in agricultural sections. The schools are the great agencies which must achieve this result.

The conditions described, therefore, make this problem of rural education one of the great problems of the State. It is not simply a *rural* question but it is one of the great *state* questions demanding rational, deliberate consideration and courageous treatment. The ineffective, incoherent school district organization, devised a century ago to meet primitive conditions, is not able to meet the great rural problem of the twentieth century. Every state in New England has recognized this fact. So have New Jersey and Pennsylvania. Every state bordering upon the State of New York has discontinued the old school district system and adopted the modern, effective plan of the administration of its schools under the township system. The great leading agricultural states of the West have also adopted the township system.

Before discussing how the township system may achieve these results, I desire to consider the principal objections which have been urged in opposition to the township law. Let us examine the provisions of that law and consider fairly and deliberately the objections which have been raised. By pursuing this course we should be able to determine whether or not the provisions of the law operate unfairly and unjustly, whether or not there are provisions of the law which discriminate against certain sections of a town or impose hardships upon the children or the people, and whether or not the law will achieve the results contemplated by those who have favored its enactment.

I know, of course, that there is widespread opposition to the operation of this law in the form in which it now stands. I am well informed as to what the objections are. Correspondence with district superintendents, with members of town boards of education, and with leading citizens interested in education in all parts of the State, together with newspaper articles which have constantly appeared in the local papers as well as in the city press, have given me full information relative to the objections urged against this law. The principal points of opposition may be briefly stated, as follows:

1 The arbitrary consolidation of school districts.
2 Injection of partisanship in school affairs and the creation of political boards.
3 Taking from women the right to vote in school meetings.
4 Requiring physical training to be taught in the rural schools.
5 Taking from the people the control of local appropriations.
6 Violation of home rule.
7 Increased taxation.
8 No improvement in school facilities.

It must be recognized, of course, that it is difficult to frame a measure affecting every home in the rural parts of the State without bringing forth much criticism, and particularly upon a subject in which the people have such an abiding interest as the education of their children. Much

of the criticism of this measure has been based upon what some person has said of the law instead of what the law itself is. It is generally charged that there are many provisions in the law which the law does not contain. Many provisions of this measure have also been improperly interpreted.

One of the most frequent objections raised to this statute is that it contemplates the consolidation of rural schools and that there is to be generally in the towns one central school. There is no such provision in the law and no such action is contemplated. Under the statutes in existence previous to the enactment of the township law, a district superintendent could arbitrarily make an order consolidating as many districts as, in his judgment, seemed advisable. Under a provision of the township law, this power to consolidate districts has been taken from the district superintendent. Now what is the real provision of this statute in this respect? The district superintendent is required to take the initiative in the consolidation of districts. If he deems it necessary to consolidate one district with another he makes the required order. The next procedure is to submit such order to the town board of education. The town board may affirm or decline to affirm such order. If the town board declines to affirm such order, no further action may be taken in the matter and the consolidation is not made. If the town board approves the order, such action on the part of the board does not make the order effective. It must thereafter be submitted to the voters of each of the districts affected by such order. If a majority of the votes in either district is against consolidation, the order of the district superintendent becomes ineffective. Suppose a district superintendent makes an order consolidating four districts and the order is approved by the town board of education. The question as to whether or not such districts shall form a consolidated district is then submitted to the voters of the several districts. If a majority of the voters of each of these districts should favor consolidation, such districts would be consolidated into one district. But if a majority of the voters of the fourth disrict should vote against the consolidation, such district does not become a part of the consolidated district. If the voters of each of the four districts should vote in opposition to consolidation, none of such districts would become consolidated. In such case, the order of the district superintendent would be ineffective. In other words, under the provisions of the township law as it stands today, it is impossible to consolidate a single school district with another district unless a majority of the voters of such district vote in favor of consolidation. Is there a fairer method of permitting the people to express their desires upon this question than through the very method contained in the township law?

I desire to be absolutely fair and open on this question of consolidation. There is nothing desired by the Department which I have the honor to represent which is not for the interest of your schools. I know that your desire is to maintain schools which shall serve in the most efficient manner possible the great agricultural interests of our State. The Education Department has strongly advocated the consolidation of weak school districts. The Board of Regents, which is responsible for the broad general policy of the Education Department, has believed in the consolidation of rural schools. From the conditions which I have already outlined it must

be apparent to you all that there are now many rural schools maintained in this State which should not be in operation. Wherever it is possible, without hardship to the children, to close these schools and take the children to other schools where they will receive a better education, it is believed that such action should be taken. It is believed by the Department that through such action the rural schools of the State would be more economically administered, they would be able to maintain more efficient courses and would be offering to the children the opportunity for a broader and more practical education than such children are able to get in these weak schools which are now being maintained. The Department will undoubtedly continue to advocate the consolidation of these weak schools, but this consolidation must be effected in accordance with the provisions of the statutes written in the township law. This places the consolidation of school districts absolutely within the power of the people of each district.

Just how partisanship is to be injected in the township system has not been stated. The charge is a general one and without specification. It is generally claimed that the town boards of education are to become political boards and that they are to be used for political purposes. You know that the trustees of school districts in each town, chosen at the annual meeting in May last, selected the members of the town board of education. In many towns the majority of the members of the town board were former trustees, and in many cases the entire membership of the town board is made up of the former trustees of the several districts of the town. If the old district system, under the management of trustees, was not a political system, how does it happen that the new town board of education becomes a political board when such board is composed of men who were former trustees and of men chosen by the votes of the trustees of the several districts of the town? As the law now stands, in the future, members of town boards of education are to be chosen at a special town school meeting. The law requires that on the second Tuesday in May of each year, the voters in each of the several towns of the State shall come together and elect members of the town boards of education. Is there a fairer or more democratic method for the selection of the men and women of the very highest type, those who are most interested in the education of the children of the town, than through a method which affords the fathers and mothers of boys and girls of that town the opportunity to come together in the good old-fashioned New England town meeting and even the form of giving expression to ideas of local interest by our Dutch ancestors, and there select the men and women who are to be charged with the obligation of administering the affairs of the schools of that town? If under such a system, ladies and gentlemen, you can not prevent politics from creeping into the administration of the schools, by what system can you devise a method which will keep politics out of the schools? No other questions may be considered at this town meeting than those pertaining to the administration of the schools. For this very purpose, a date separate from the date of the town municipal meeting was selected. If political considerations are the controlling factors in any town board of education, then the people of that town bear the responsibility. If boards

of education or other school officials have been governed by political considerations in the determination of school questions, that fact should be made known. If any official or other person has used, or attempted to use, the school organization in any town for improper, selfish or political purposes, that fact should be stated with full specifications. A general charge implying that such is the case is insufficient. If such a condition exists anywhere in the State, the public should be given the facts.

The charge is frequently made that under the township system women are to be deprived of the privilege of voting for town school officers and on educational propositions which come before town school meetings for consideration. It is surprising to know of the number of articles which have appeared in the press stating that women are to be deprived of voting on school matters under the terms of this law. New York was one of the first states in the Union to recognize the right and the duty of a woman — a mother or taxpayer — to attend school meetings and to express her judgment as to what men and women shall be chosen to administer the affairs of the schools and also to express her views upon the determination of other questions coming before school meetings for consideration. There has been no discrimination under the laws of this State between men and women in relation to their right to vote on questions coming before school meetings. The identical qualifications which have been in existence for years are still in existence, and women still have the same right to vote under the terms of the township law in all town school meetings which they possessed under former statutes in the school district meetings.

There is much opposition throughout the rural parts of the State to the enforcement of the provisions of the law requiring physical education to be taught in all the shools of the State and to all children in the schools above the age of eight years. It is generally charged that the township law contains the provisions relating to the teaching of physical training. This objection to the law is stated about as frequently as the objection to the consolidation of school districts. The law requiring physical training to be taught to all children in attendance upon the schools was enacted by the Legislature of 1916. That law is an entirely separate act. It has no connection in any way whatever with the township law. If the township law had not been enacted, there would have been mandatory provisions in the laws of the State requiring the rural schools, as well as other schools, to employ a director of physical education. Repealing the township law will in no way affect the law which requires the employment of a director of physical education in the rural schools. If it is your judgment that the children of the State should not receive instruction in physical training and if you believe that public opinion supports your judgment would not the proper course of procedure appear to be to deal with the statute which requires physical training and not to hold the township law responsible for the law requiring physical education. If physical training is to be taught in the rural schools of the State, the proper administration of that law must be based upon some organization different from the old school district system. The township system affords an ideal organization for the proper administration of physical education in the rural schools.

It is also claimed that boards of education are given too much power in determining the appropriations for school purposes and that the people should be given greater authority in determining such appropriations. What changes does this law make in the method of determining appropriations for school purposes? Let us compare the method under this law with the methods of making appropriations under former statutes. Ever since schools were made free, fifty years ago the trustee of the little school district has had the right to include in his budget the amount necessary to pay the salary of the teacher and the incidental expenses of maintaining the school. The voters of the district could not even determine the amount which the trustee should pay the teacher. The power to determine the salary of a teacher was absolutely the prerogative of the trustee. It was upon extraordinary matters solely that the voters of the district determined the amount of the appropriation. Since 1853 the boards of education in union free school districts have prepared their budgets and submitted them to the voters of their respective districts. The law has expressly provided that the voters of a district could not reduce the amount included in a budget for the salaries of teachers or contingent expenses. For a half century this method has been the plan of making appropriations for public school purposes. If school officials had abused this power, if unnecessary appropriations had been made, and if the money of the people had been wasted under this plan, remedial legislation would have been enacted. The general plan which has been followed for fifty years is followed under the provisions of the township law. The board of education prepares its budget and is required to publish the same so that every taxpayer of the town may know the amount included in the budget and the purposes for which the money is to be collected. The modern method of preparing budgets for all municipal purposes is required under the provisions of the township law. The board of education may include in its budget such sum as may be necessary to pay the salaries of the teachers, to provide fuel and other supplies. This law very properly contains a limitation as to the amount of funds which a board may include in the budget for improvement to school property. A board of education may include an amount not in excess of one-half of one per cent of the total assessed valuation of the town. Any amount greater than this must be determined by a vote of the people. In no case may a board of education include more than $5000 for the erection of new buildings or the improvement of school property in the entire town. This, however, is the identical method which is followed in making appropriations for other municipal purposes. What is the method of making appropriations in incorporated villages? Does not the board of trustees of the village prepare its budget and include therein the necessary expenses for conducting the affairs of the village? The board of trustees of a village may include in its budget one-half of one per cent of the assessed valuation of the property of the village for improving the streets. Such board of trustees may also include an additional sum equal to one-half of one per cent of the assessed valuation of the property of the village for such other purpose as in the judgment of the board is necessary. It is only for extraordinary purposes in the village

that the people vote upon appropriations. Since when did you men have the privilege of voting in the towns in which you reside upon appropriations for town purposes? Does not the town board of your town include in its budget the items to meet the expense of operating the affairs of the town? Does not your town board include, on the recommendation of the superintendent of highways, such amount as it deems necessary for the proper maintenance of the highways of the town? Do the voters of the town vote upon these questions? May not your town board include in its budget an item of at least $3000 for the repair or construction of bridges? If this power is to be given the boards in control of the affairs of villages and of towns, are you to give less power in this respect to the board charged with the administration of schools? Is it of more importance that the board of a village or the board of a town should have the authority to include in its budget funds sufficient to repair streets and build bridges, than that the board of education of the town should have the authority to include in its budget an amount sufficient to repair and improve school buildings so that such buildings shall be comfortable and sanitary for the children who are compelled to occupy them? Is not the procedure authorized in making appropriations for improvements to school property by town boards of education the identical method which is authorized by law for the improvement of municipal property in villages, in towns, in counties and in cities? Shall the State reverse its sound policy of a half century in determining how appropriations shall be made to improve school property?

It is charged that the discontinuance of the school district system and the adoption of the township system is an infraction of the spirit of home rule. The unit of administration in governmental and political control has always been the town. The township system does not take from the unit of control any of the powers possessed by a smaller unit of control. It gives the town, which is made the unit of control and administration, larger powers and confers upon the town powers which had formerly been exercised by the State. Instead of taking local control from the people under this system, a much larger degree of local control is conferred upon the people in connection with the schools than the localities formerly possessed. This law does not confer an additional power upon any state officer or department which such officer or department did not formerly exercise in the administration of the schools under the school district system. On the other hand, matters connected with school affairs have been transferred from the State to the local school authorities of the town.

Previous to 1898 the highways of the several towns were operated under a district system similar to that under which the rural schools have been operated. A certain piece of highway in the State was called a "road district" and was under the control of an overseer of highways. You all know what the condition of the highways was under that system. In 1898 the road districts were discontinued and the office of overseer of highways was abolished. In the place of this form of management, a system of town control was organized, and the office of town superintendent of highways was created. The highways have since been maintained by the town. You all know what improvements have been made in the highways of the State since this system of operation went into effect. We do not

now hear it charged that the discontinuance of the old district system of highways and of the office of overseer of highways, and the substitution therefor of a town system of highways under the management of a town superintendent of highways is an infraction of the spirit of home rule. There must be a unit of local administration of schools as well as of other governmental functions. Since the town is accepted as the unit in all these other matters, why should it not be accepted for the schools as well? Are not the schools of as much importance as the highways? Should not the education of the children be regarded as important as the improvement and maintenance of highways? Are roads of more importance to the farm than schools? Is the marketing of produce grown upon the farm of more importance to the farm and to the State than educating the children living upon the farm?

The people of the town elect their officers and determine all extraordinary appropriations for the support and maintenance of schools under the township system as they do for the support and maintenance of other town or local affairs under the town municipal government. It is the ideal system of local government and not an infraction of the home rule principle.

We now come, I think, to what we may regard as the real vital objection to this law. That objection is that taxes have been increased. Let us go into this whole question of school taxes with an open mind and with a determination to be just and fair with each other. We should also have in mind the distinction between *increased* taxes and the *equalization* of taxes.

I assume that every man who owns property is willing to pay his proportionate share of taxes for the maintenance of schools. Every property owner should do this. No property owner, however, should be compelled to pay more than his proportionate share of school taxation. To ascertain what the exact situation is, let us consider what the facts have been for the last fifty years in relation to taxes for the support of rural schools. I will show you what the taxes have been in one of the towns in each of three different counties in the State. I have had no purpose in mind in selecting the three towns in question. I could have selected a town in any county of the State. I should be glad to have a committee appointed by this society meet with me to go over the official records to ascertain what the facts are in every county in the State. I invite any individual who is here today to come to the offices of the Department and go over this matter with me. The towns for which I have the data on this question are Rome, Oneida county; Philipstown, Putnam county, and Canaan, Columbia county.

Rome, Oneida county, 1916-1917

DISTRICT	ASSESSED VALUATION	AMOUNT OF TAX	RATE
2	$154 148	$334 97	$.00217
3	29 150	249 40	.00855
4	48 297	331 80	.00686
5	59 698	417 18	.00698
6	59 550	315 64	.00530
7	238 815	310 55	.00130
8	186 159	500	.00268
9	32 348	300	.00927
10	339 155	365 95	.00107
11	89 135	405 22	.00454
12	60 200	301	.00500
13	79 750	548 15	.00687
14	123 550	494 20	.00400
15	160 756	350 14	.00217
16	17 929	179 30	.01000
17	22 650	236 31	.01043
18	23 350	195	.00835
19	162 834	1 194 46	.00733
20	139 830	204 30	.00146
Total	$2 027 304	$7 283 57	$.003568

It will be observed that the several districts in this town have assessed valuations ranging from a little less than $18,000 to nearly $340,000. Districts 16, 17 and 18, having valuations from about $18,000 to $23,000 respectively, are compelled to raise about the same amount of funds for school purposes as district 20 which has an assessed valuation of nearly $140,000. It will be observed that the tax rate in district 16 is ten mills; in district 17 ten mills and in district 18 eight mills, while in district 20 the tax rate is less than one and one-half mills. If the tax for school purposes had been spread upon this town, there would have been a uniform tax rate of three and one-half mills. It will be observed that thirteen of the nineteen districts had a tax rate last year in excess of the average rate for the town. If a tax had been spread uniformly upon the town, the taxpayers in each of these thirteen districts would have paid less taxes and the taxpayers of the six remaining districts, which had a tax rate ranging from one and four-tenths mills to three and one-half mills, would have had their taxes increased. The tax rate for the current year in this town, under the township system, is five mills plus. Under this rate nine of the nineteen districts have a lower tax rate than each of such districts had last year. The taxes have been *equalized* for school purposes. Every taxpayer in the several districts of the town is paying the same rate of tax for the support of schools. Some, of course, are paying more than they paid last year and others are paying less than they paid last year.

Philipstown, Putnam county, 1916-1917

DISTRICT	ASSESSED VALUATION	AMOUNT OF TAX	RATE
1	$21 063	$310 63	$.01474
2	193 890	484 76	.00250
3	43 975	502 50	.01142
4	989 654	4 913 49	.00496
5	64 300	501 54	.00780
6	108 500	500	.00461
7	109 550	536 82	.00490
8	109 960	307 88	.00280
9	13 340	201 73	.01512
10	219 450	2 589 97	.01180
12	45 660	530	.01160
13	766 503	2 653 69	.00346
14	587 327	1 236 15	.00210
Total	$3 273 172	$15 269 16	$.00466

In the case of the town of Philipstown, Putnam county, it will be observed from the above table that the valuations of the several districts in this town range from a little over $21,000 to nearly $1,000,000. It will be observed that district 9 having an assessed valuation of a little over $13,000 raised over $200 in taxes, while adjoining district 8, having an assessed valuation of nearly $110,000, raised only $307. It will be observed that district 14 had a tax rate last year of two mills plus, while district 9 had a rate of fifteen mills plus. The tax rate of last year, if the taxes for school purposes had been spread over the entire township, would have been four mills plus. The taxpayers of eight of the thirteen districts would have paid a smaller amount of taxes last year and the taxpayers in five of the thirteen districts would have paid a larger amount for taxes. Five of the districts in this town are paying a smaller tax for school purposes this year by reason of the tax being spread over the town, while eight are paying a larger tax because of this method of assessing property for school purposes.

Canaan, Columbia county, 1916-1917

DISTRICT	ASSESSED VALUATION	AMOUNT OF TAX	RATE
1	$289 489	$2 325	$.00803
2	51 748	313 01	.00604
3	117 672	149 84	.00127
4	50 082	270 45	.00540
5	133 086	399 27	.00300
6	256 468	900	.00350
7	34 724	342 80	.00987
8	20 000		
9	418 350	2 805	.00670
Total	$1 371 619	$7 505 37	$.0054

It will be observed from the above table for the town of Canaan that the assessed valuations in the several districts of this town vary from $20,000 to $418,000, and the tax rate in these several districts ranges from one and two-tenths mills to nine and eight-tenths mills. Had the taxes for

school purposes been spread over the entire town, the uniform tax rate would have been five and four-tenths mills.

Five hundred districts of the State are taking their children to adjoining schools instead of maintaining a home school. The funds apportioned to these districts by the State is sufficient, in most cases, to pay the tuition for the education of their children. During these years the property owners in these 500 districts have not contributed one dollar in tax for the support of schools. The State has provided for the education of their children. They are now paying their proportionate share in common with all other property owners in the town.

Now I ask you in all fairness if you regard it as a fair, square, honest procedure in the assessment of taxes for school purposes to compel the property owner in one district to pay a tax of fifteen mills for the maintenance of the same type of school which is provided in the adjoining district and for which his neighbor pays a tax of only two and one-half mills? This is not my idea of fairness, justice or common honesty. It was a knowledge of this intolerable condition of affairs and of this antiquated and inequitable system of taxation which induced this society to adopt a resolution two years ago declaring itself in favor of the reorganization of the rural school system upon the basis of the township.

Many of these districts having large valuations have had the privilege of taxing valuable corporate property and this has been the means of keeping the taxation for school purposes in such districts at a low rate. Is there any reason why the railroads and other corporate property should not pay their proportionate share of taxes for school purposes throughout the entire town? Is not the town the basis upon which taxes are levied for all governmental functions? Are the districts which have had the benefit of the taxation of this property for a half century to continue to enjoy that privilege in violation of the rights of the taxpayers in the other school districts in the town through which the railroad does not extend? Do not the farmers living upon the farms in the districts through which the railroad does not extend bring their supplies over the railroads and do they not ship the produce of their farms to market over the railroads? Are they not, therefore, supporting the railroads to as great an extent relatively as are the property owners residing in the districts through which the railroads fortunately happen to extend? More than this, you all remember that years ago, when we were building our great system of railways in this State, in nearly every town through which the railroad extends and even some towns through which the railroad did not extend, bonds were issued to help construct these railroads. The people of the entire town paid these bonds and yet more than half of the school districts of the State have not received one dollar in return in the form of taxes for the support of schools in such districts. This injustice should not be tolerated longer, and these flagrant inequalities in taxation for school purposes should be corrected.

It is true that many people have paid more taxes this year for school purposes than in former years. It is true that in some instances individuals have been compelled to pay three and four times as much for school purposes this year as they paid in former years. It appears, Mr President, from an examination of the tax rate in the town in which your farm is located,

that you were compelled to pay this year about four times more taxes for school purposes than you paid upon your farm last year. From the reports received you did not regard this fact as an injustice to you or as unfair dealing on the part of the town toward you in the collection of school taxes. I am informed that you recognized it as a fair, honest method of assessing taxes upon your farm. You recognized that your neighbor was being accorded fair dealing and substantial justice. When the statement is made that a man has paid this year three or four times as much for the support of schools as he paid last year you may put it down, as a general proposition, that such person did not pay his proportionate share of taxes last year.

It is not costing twice as much to maintain the rural school this year as it did last year. I have gone over the budgets of 174 town units. These budgets reveal the true story of these alleged increased taxes. They show the increased amount of funds which have been *collected* — mind you, I say *collected* — but not *expended*. The average increase in these budgets is about one-third. The fact that the budget has been increased is not proof that it is going to cost more to operate the schools under the township system than it cost under the district system. This tax was collected by the town board of education and many of the members of such board were formerly trustees in the separate school districts. These boards must render an account of their expenditures at the end of the year. It is entirely proper to inquire why it was necessary to levy a third more for the support of the schools this year than was expended last year for that purpose. Did the conditions of business affairs and of school administration justify this action on the part of town boards of education? Of course, you all expect that it is going to cost more to operate schools this year than it did last year. It has cost every one of you more to live this year than it did last year. You do not buy supplies of any character for your farm or home for which you do not pay more than you paid last year. There is no line of business in which a man is engaged in which he does not pay more for the supplies used in that business this year than he did last year. It must be expected that the increased price for service, for fuel and for all kinds of supplies must be paid by the school authorities as well as by business concerns or individuals. Is it costing more generally throughout the State to operate the schools this year than it did last year? This increased cost, however, is not due to the operation of the township system. Members of the board of education receive no compensation for their services. The only additional expense required under this system is the salary of the clerk, which averages from two hundred to three hundred dollars, and the expense involved in conducting the annual school election. This latter expense is the fee of the inspectors and the cost of printing the tickets, which can not under any conditions be a large amount. There are economies which offset some of this expense. The boards of supervisors no longer receive one per cent on the three million dollars of public school money paid out by them to the several towns. Of course, where buildings have been shamefully neglected and outbuildings have been an offense not only to health but to common decency it has required additional money to make needed improvements. Where money has been

expended for this purpose it is to the credit of the system and not to its discredit. The other day I sent a note to each city superintendent in the State, to the superintendent of each village having a population of 5000 or more, and to boards of education of small union free school districts, making inquiry as to whether or not it is costing more to operate the schools in their respective cities, villages and districts this year than it did last year.

Replies have been received from the following cities and the increase is shown to be

	PER CENT		PER CENT
Amsterdam	10	Mount Vernon	20
Auburn	20	New Rochelle	$14\frac{9}{10}$
Buffalo	25	Niagara Falls	23
Corning	15	Ogdensburg	16
Elmira	15	Olean	15
Fulton	10	Oneida	$12\frac{1}{2}$
Geneva	$20\frac{1}{4}$	Oneonta	18
Gloversville	20	Rensselaer	15
Hudson	20	Salamanca	12
Jamestown	15	Tonawanda	$12\frac{1}{2}$
Lackawanna	$10\frac{1}{2}$	Utica	23
Little Falls	15	Watervliet	11
Middletown	13	Yonkers	12

Replies from the superintendents of villages having a population of 5000 or more show that the expense of operating the schools has increased this year as follows:

	PER CENT		PER CENT
Albion	25	North Tarrytown	15
Endicott	20	Ossining	18
Fredonia	21	Peekskill (8)	18
Hastings	12	Port Chester	25
Hudson Falls	23	Port Washington	15
Huntington	11	Tarrytown	15
Malone	20	Waterford	10
Massena	19	Wellsville	30
Medina	20	Walden	16

Replies received from the small, independent union free school districts not under the township law show that the increased expense of operating the schools in such districts is as follows:

	PER CENT		PER CENT
Akron	18	Lowville	10
Baldwinsville	11	Lyons	9
Bath	15	Roslyn	10
Castleton	15	Scotia	12
Fairport	10	Sidney	15
Friendship	$16\frac{6}{10}$	Ticonderoga	12

If it costs more to operate the schools in the cities of the State, in the villages having a population of 5000 or more, and in the small union free school districts, will it not also cost more to operate the schools in the remaining portions of the State? Bruce's School Reporter issued January 2, 1918—the best authority in the United States on the cost of operating schools—contains the following statement:

The year 1917 opened with the one striking feature for schools of increasing prices. We predicted in our Annual Review last year increased prices ranging *from 20 per cent and up.* These came to pass and the first quarter of 1917 was characterized by general price increases all along the line.

School boards were slow to appreciate the full significance of these increases. Budgets were made up with some margins allowed for increased prices. On the whole, however, school boards did not, as they usually do, allow for the possibilities of the year with a very peculiar and unsatisfactory result. It takes money to run the schools of any community and a short-sighted school board is very apt to underestimate needs even under ordinary circumstances, let alone sharp advances in all prices of school goods.

Of course, this natural increase under existing conditions in the cost of the operation of schools does not equal the one-third increase in the budgets in general. It does, however, account for an increase of from 12 to 20 per cent, as indicated by the above reports. School districts have very generally carried a balance at the end of the year. This balance has been the working capital of the district. It is not possible to operate a school system without a working capital. The State government is required to have a working capital of at least five million dollars to transact the business of the State property. Every county, every city, every town and every incorporated village must have a certain amount of money in its treasury as a working capital. Every business man must have a working capital if he is to maintain his credit and keep out of bankruptcy. The farmer must have his working capital. Is it not necessary therefore, for the town board of education charged with the operation of the schools of a town to have a working capital? Last year, the amount raised by tax for the maintenance of schools now under the operation of the township system was approximately $6,962,824. In previous years the districts which are now operating under the township system carried a balance of from one and one-half to two million dollars, and in each of the thirty-nine villages of the State having a population of 5000 or more the board of education has carried a balance equal to 13 per cent of the taxes raised.

Town boards of education assumed their duties on August 1st last, and there was not a dollar in the town treasury as a working capital for the operation of the schools. The men on these boards recognized the necessity of having available funds to meet the expenses incurred in the maintenance of schools and they very properly included in the budget for the first year sufficient funds to give them this working capital. Then too, these boards did not have correct knowledge as to the amount of funds which would be necessary to meet the expenses of the operation of the schools of the town. The administration of the schools for one year will afford that knowledge. Undoubtedly, in many towns a larger amount of money was collected this year than is necessary to meet the expenses incurred in the operation of the schools. There is no reason to believe that these men, who are taxpayers themselves, will not properly protect the interests of the town. It would, in my judgment, be most unreasonable to assume that town boards, possessing the interest which they do in educational matters and being tax-

payers themselves, would generally make improper or unnecessary expenditures of these funds. In cases where more money has been collected than is necessary for the operation of the schools, there will be a balance at the end of the year which may be applied toward the expenses for next year and which will reduce the budgets accordingly. Whatever amount, therefore, which was included as a working capital, plus such additional sum as was estimated beyond the actual needs of the year, will remain as a surplus or working capital for the ensuing year.

Under the old district system school was maintained for only nine months in the rural regions. The cities and villages maintain school for ten months. Town boards of education have very generally provided for the maintenance of schools in the country districts for the same period of time as schools are maintained in the village districts. You should bear in mind, therefore, that this year is the first time in the history of the State when the schools of the rural regions are affording the boys and girls on the farms the opportunity to attend school the same period of time as the children in the villages and cities have been permitted to attend school for many years. Of course, you know that it is not possible to afford the boys and girls of the country districts the advantages of an education equal to that which is afforded the boys and girls in the cities and villages unless the schools in the rural regions are maintained for the same period of time during the year that schools are maintained in the cities and villages.

It is frequently stated that the operation of the schools under the township system incurs a larger expenditure of funds without a corresponding increase in the efficiency of the schools. You must remember that the schools have been in operation under the township system only a little over four months. Town boards of education were given no power to organize a plan for the current year. In most districts teachers had already been employed by the former trustees of districts, and the compensation of these teachers had been fixed by the former trustees. Town boards had no opportunity to formulate a general plan which could be put in operation for the current year in economizing in the administration of schools. They had no opportunity to establish any definite plan in relation to the qualifications of teachers to be employed. Town boards of education were compelled to assume charge of the administration of the schools at the time these schools were about to open and to operate the schools with such teachers, supplies and under such arrangements as had been provided by the former trustees of school districts. Town boards of education now see very generally wherein the schools may be improved, how teachers of better qualifications may be employed and how economies may be practised. In many towns action has already been taken along this line for the administration of schools for the ensuing year. But notwithstanding the embarrassments under which town boards of education assumed the general direction of the schools for the current year, improvements have been made in the administration of schools in many of the towns of the State. It is also true that the schools in many of the towns are administered on a more efficient and economical basis than ever before. Time will not permit an enumeration of the various plans which have been adopted in many of the towns of the State for the purpose of improving the rural schools, of affording

the boys and girls attending these schools an opportunity for an education as nearly equal as it may possibly be to the opportunity afforded the boys and girls in the populous centers of the State. Many reports are on file in the Education Department from town boards of education indicating what these boards have done in this respect. Any individual desiring to know what these plans are will be accorded the privilege of examining the records filed in the Department if they so desire.

Various interests in the State concerned with the proper administration of the rural schools were consulted in the preparation of the township bill. You understand, of course, that in framing a measure as important as this, it was not possible to include in the bill all the features which the various interests desired. On the other hand, it was necessary for all those interested in the measure to yield some points which were regarded as important.

One of the questions under consideration at the time this bill was framed was, Shall the districts containing the village high schools be included under the township system? There were those who desired to include all villages there were others who desired to exempt the villages from the plan. A compromise was reached by providing that all union free school districts having a population of 1500 or more, or employing fifteen teachers or more, should not come within the terms of the law, and that all union free school districts having a population of less than 1500, or employing less than fifteen teachers should become a part of the township system. The administration of this law for four months has shown that the arbitrary inclusion under this system of districts maintaining a high school and having a population of fifteen hundred or more has been one of the chief causes for the opposition which has arisen to this law. There are many cases in which a union free school district is located in one corner of the town and often in two or three towns. There are people living in remote sections who are not accessible to the school of such village. Under this plan these taxpayers are compelled to pay the same amount of taxes for the support of this school as people who live near and have the full advantages of such school. That feature of the law has contributed very largely to the dissatisfaction which has arisen throughout the State. There are reasons why the union free school districts should not be included in the township system. The people living in the villages who have established their high schools very naturally desire to control such schools. The people living out of the villages are somewhat sensitive about the people living in the villages controlling the schools not in the village. Their fear is that the people of the village high school district will give strong support to the village school and neglect the rural school. If the union free school districts were separate units, this concern on the part of each element would be avoided. Distributing the taxes for the support of the village high school over the entire town has resulted in increasing the taxes upon the farm property and in many cases the imposition of such taxes has resulted in injustice. There can be no objection to the spreading of the tax for school purposes over that portion of the town outside of the high school district because the schools maintained therein are of the same general type.

If the union free school districts were taken out of the township system, the trouble caused through the assumption of outstanding school district

bonds by the town would be avoided. These districts have very generally, within recent years, constructed school buildings and otherwise improved school property for which bonds are still outstanding. A constitutional question was raised as to whether or not this property of the district could be taken by the town without the town reimbursing the district for the value of this property. On the plan followed the town assumed the outstanding bonds and paid to the taxpayers of the district the difference between such bonds and the value of the school property. The same course was pursued with each other school district and for the same reason. The course pursued in this State under the township law is the same course which was pursued in Massachusetts and New Jersey and other states.

When the bill was framed there were many who desired to have the tax for school purposes spread upon the property within the boundaries of the town. It is not possible to pursue this course if union free school districts are continued in the system. In some cases property valued in excess of one million dollars would be transferred to an adjoining town under such plan. Hundreds of children living in such a district would be compelled to attend school in the town in which such property paid no taxes. Very much dissatisfaction has arisen in the small joint districts. In such districts the property is taxed in the town in which the schoolhouse is located. The rate of taxation in that town may be ten mills while the rate of taxation in the adjoining town in which a portion of the property is located may be five mills. The people living in such portion of the district observe that their neighbors are paying a tax of but five mills for school purposes in the town in which they reside, while these taxpayers are compelled to pay ten mills in the town in which their children attend school. These are mere details involved in the plan of taxation but if the tax were spread in accordance with town boundaries, all these troublesome questions would be eliminated.

In a discussion of this question, however, we must not fail to consider the influence which the high school in the hundreds of small villages of the State has exercised in the development of our progress during the last fifty years. This little high school has been one of the great social institutions of the State. It has served many more people than those living within the boundaries of the district who have given it financial support. Every property owner in the district and every rentor of a home has contributed his proportionate share in taxes or in rent for the maintenance of this high school. It is a common occurrence to find in the graduating classes of these high schools, more pupils who come from the districts outside than there are pupils who live in the high school district. Pupils have been received into these high school districts generously and, until very recently, in most cases upon tuition paid by the State for nonresident pupils. Usually this amount has not equaled one-half of the actual cost per capita of the maintenance of the high schools.

These schools have been an asset to every farm which is accessible to them. If these schools were discontinued or removed, the value of farm property within the influence of such schools would depreciate. The widow of limited means who owns her little home, the common laborer who may

own his home or who may rent one, and the clerk receiving a small salary and employed in various capacities in community life have been paying their proportionate share for the maintenance of this high school which has rendered as much service to the young people who have been educated in such high school and who live outside the district as it has to those living within the district. These high schools have not received fair treatment. If they are to be eliminated from the township system provision should be made which will guarantee to them compensation for the attendance of nonresident pupils which shall be at least equal to the per capita cost of instruction. Provision should also be made by which all children who have completed the elementary course shall, as a matter of right, be guaranteed the privilege of completing a high school course.

Five years ago when the State Department of Education renewed the campaign for the adoption of the township system, it was distinctly stated that the matter would not be pressed before the Legislature by the Education Department until the state organizations identified with our agricultural interests should feel disposed to cooperate in the movement. It has been the purpose of the Education Department to work in cooperation with these organizations. The State Agricultural Society and the State Association of Tax Officers have indorsed the township system, and the State Grange has twice adopted resolutions favoring the township system. The State Grange at its annual session in 1915 adopted the following resolutions:

Resolved, That the New York State Grange is in favor of making the town the unit of taxation for school purposes, provided that all incorporated villages are excluded from said unit. That we are in favor of a town school board of from three to seven members, to be elected by the voters at an annual school meeting. This board shall serve without salary, and shall have the same powers and duties as the present trustee or board now have in their respective districts, but this law shall not wipe out existing school districts nor change their boundaries.

At the annual meeting of the State Grange in February 1917 the following recommendations in relation to the township system was adopted:

Your committee has made a careful study of the report of the standing committee on education and common schools of the State Grange, and has made full use of the excellent work done by that committee during the past year. It has held lengthy hearings, at which all interested were permitted to be heard; 30 persons appeared and spoke, either as individuals or as representatives of their granges. It has examined with care all the resolutions submitted to this Grange on the subject of rural schools, by pomona and subordinate granges of the State, and has given due consideration to the same, and offers this report as a substitute for such resolutions.

As a result this committee is unanimous in its belief that the welfare of the rural schools of this State demands a change in the methods of administration, to the end that the burden of the same may be more equitably distributed and the authority for the administration of the schools may be lodged in the hands of the people who support them and patronize them.

It found, it is true, a considerable diversity of opinion on many matters, and that it would be impossible for any individual or set of individuals to secure all those things which they would desire to see incorporated in new

school legislation. In fact every member of this committee has found it necessary to surrender some of his personal views in order that a working compromise might be reached. But this has been cheerfully done because we realize that some legislation is desirable and necessary; that the State Grange should have a voice in such legislation, and that to further delay action would not only be neglecting an obvious duty, but would undoubtedly lessen the future influence of the Grange in this and other matters.

Therefore we recommend that legislation be passed making the town the unit of school organization and taxation. In the formation of such legislation we regard the following principles as fundamental:

1 We believe that the power of consolidating schools should rest entirely in the hands of the people. Therefore we recommend that such power shall be taken entirely from the district superintendent and the State Department of Education, and that no consolidation order shall hereafter be effective until confirmed by the board of education of the town or towns in which these districts are located.

2 We recommend that in towns having four or more districts, or school units, not more than two members of the board of education shall be chosen from any one district. And in those towns having only three districts, a majority of the board shall not be chosen from any one district.

3 We recommend that any bill passed shall contain a provision whereby local school authorities may establish in the rural communities schools adapted to the needs of such communities, with adequate provision for instruction in agriculture and homemaking; these schools to receive such state aid as will make possible their development without a tuition charge or an excessive tax rate on the town.

4 Whereas, the use of many different kinds of textbooks is now a matter of inconvenience and unnecessary expense, we recommend that any bill passed shall contain a provision for uniform textbooks throughout each town, to be adopted by the board of education.

5 We recommend that the board of education shall not expend in any one year for the construction of new buildings or the remodeling, improvement or enlargement of existing school buildings, an amount in excess of one-half of 1 per cent of the assessed valuation of the town, and in no case in excess of $5000, without a vote of the qualified school electors of the town.

6 Whereas, experience has shown the present method of electing district superintendents of schools to be unsatisfactory, we recommend that such officials be elected at a joint meeting of the members of the town boards of education in each supervisory district.

7 We recommend that the town board of education shall consist of the trustees elected by the several districts in the same manner as at present, the board to choose its own chairman and appoint its own working committees, and that in submitting to the school electors the names of persons to be voted for as members of the board of education the connection of any political party designation with such name shall be absolutely prohibited.

It will be observed that the State Grange specifically recommended in 1917 that the *town* should be made the unit of *school organization and taxation.* The Grange further recommended that seven features which that organiza-

tion regarded as fundamental principles in the township system should be incorporated in the law. The first, third, fourth and fifth of these recommendations were incorporated into the law. The sixth recommendation related to the method of electing district superintendents. Members in the Legislature did not regard this recommendation with favor. The recommendation, even if incorporated into the law, could not have become effective until 1920 when the term of the present incumbents of the office of district superintendent expires. The second and seventh recommendations related to one principle, and that is the election of the board of education. Members of the Legislature did not believe in the plan recommended. The Legislature, however, was willing to favor the method recommended by the Grange for the first year and thereafter to permit the people to elect the members of the town board of education at a special town school election. The Legislature did not accept the recommendation of the Grange to the effect that not more than two members on the board of education should be chosen from one district. This feature was changed so that not more than three members of the board should be chosen from one district. There was a recommendation by the Grange to the effect that in towns having three districts a majority of the board should not be chosen from any one district. When the matter was under consideration by the Legislature it was discovered that there were already several towns in the State in which there was but one school district.

It will be observed, however, that the principal recommendations of the State Grange were accepted and that the only recommendation which was incorporated in the law in modified form was the one relating to the election of boards of education.

Every organization interested in rural affairs which has given consideration to the subject of rural schools has taken action favoring the adoption of the township system. Your society has taken action favoring such system; the State Grange has twice taken such action; the State Association of Tax Officers has taken such action; the Conference for Better County Government has favored the system, and every person of experience in public school administration favors the township system in preference to the district system. The fact that some features of this law are unsatisfactory is not in itself sufficient ground for the repeal of the act; the fact that it is costing more to operate the rural schools this year than in former years is not sufficient ground to warrant the repeal of the law. The correct procedure to follow in this case is to make such modifications to the statute as will eliminate the features which have proved unsatisfactory. It will be a distinct step backward in the educational development of the State to repeal the township law.

In this whole discussion, what has been said about the interests of the children in the rural regions? What consideration has been given to the necessity of providing for these children the type of education best adapted to their needs? Shall we provide the boys and girls living upon the farms of the State an opportunity for obtaining an education which is equal to the opportunity now afforded the boys and girls living in the industrial centers of the State? Are the boys and girls living in the agricultural regions entitled to receive an education which will enable them to meet the problems that confront the men and women who are to bear the responsibility of the great burdens involved in the proper solution of the problems of our rural

life? Are we to establish a system of education in the agricultural centers of the State which shall be equipped to deal in a comprehensive manner with the great social, economic and political questions which confront the people living in the rural sections of this country? In the solution of these great problems should we not profit by the experience of other states? Should we not take into consideration the fact that, with a single exception, not a state which has adopted the township system has gone back to the old district system? And should not this be regarded as evidence in favor of a fair trial for the township system? Does not the experience of this State for the last half century under the district system show conclusively that the great educational necessities of the agricultural communities of the State can not be adequately supplied under the old district system? Shall not this State, after having adopted the township system which has adequately met the needs of the rural communities in half of the states of the Nation, give that system a fair trial instead of plunging the State into educational chaos by the repeal of such law?

FROM THE PROCEEDINGS OF THE EIGHTY-SIXTH ANNUAL MEETING OF THE NEW YORK STATE AGRICULTURAL SOCIETY HELD IN THE ASSEMBLY PARLOR, STATE CAPITOL, ALBANY, NEW YORK, JANUARY 15, 1918

Meeting called to order by President. Session at 2 o'clock, Tuesday, January 15, 1918.

THE PRESIDENT: I take great pleasure in announcing to you that our good friend Mr Tucker will preside at our afternoon meeting. He does not need any introduction.

MR TUCKER (presiding): Dr Finegan of the State Department of Education will address us on the subject "The Township Education Law."

[Doctor Finegan's address printed elsewhere.]

PRESIDENT TUCKER: We are now to have the pleasure of listening to an address by Dr Eugene H. Porter, State Commissioner of Foods and Markets.

Address of Dr Eugene H. Porter

I deem it most fortunate that I did not precede the flow of oratory which you have enjoyed. Had I been in front of it, I would have been submerged, but being in the rear I arrive before you a little out of breath but otherwise in fair physical condition.

I have been reflecting not only this afternoon but at other times on the tyranny of words and that is a tyranny to which we as a people, it seems to me, are peculiarly liable. In this militaristic age of ours such advancement has been made in our civilization, in our environment, in our living, that we have come to regard the word progress as indicating something to be desired. Anything labelled progressive is followed by a multitude too eager in the race to ask themselves whether the race is the race of progress or of something else. We are much given to speaking of science and scientific, forgetting that the science of today is the ignorance of tomorrow. "Science"

and "Scientific" in themselves have no value except as we understand the conditions of their use and the personal views of their user. Peace, retrenchment and reform are things we hear much about. Peace with a red-handed tyrant would be the surrender of our liberties. Retrenchment in time of war is a crime. Reform, too, often means but the fresh forging of chains for an enslaved people.

It was said a little time ago that the tyranny of the church need no longer be feared, but the tyranny of slogans, the tyranny of catchwords, the tyranny of small minorities turning themselves so as to represent the will of the majority attempting to drive an entire people along in a narrow line of habit, of business, of morals, is one of the dangers which we are confronting.

So, to come back to the word "progress." Hardly, yet, it seems to me, have the echoes ceased reverberating of the persistent advocate of the township school law. He spoke about the objections to this law, and if I speak on this topic it is because I am as deeply interested as an individual in the training of our children in this state as Doctor Finegan, because I am today a professional teacher, by virtue of my life certificate, in the State of New York, because I was once a principal of a school in New York State, and last but not least, because at the present moment I am the proud owner of the title of president of a township board under this iniquitous township act.

Doctor Finegan brought up the objection to the bill which he states had been advanced throughout the country districts, the objection to consolidation. There never has been any objections to this particular act because of any attempt at consolidation under it and Doctor Finegan knows that as well as I do. The objection to consolidation occurred some three, four five or six years ago when the Education Department, reaching out in its grasp for power, determined that the will of the people of the district should be disregarded. They gave it up not with any pleasure but, reluctantly, because it was deemed expedient to put one good thing in this bill to leaven the rest of an unpractical measure. Previous to the enactment of this law any district superintendent could consolidate school districts in this State and I was glad that Doctor Finegan referred to Columbia county. Columbia county is my home county: I was born in the town of Ghent and brought up on a farm. I happen to know of a case of enforced consolidation there under that act, where two districts were forced to consolidate with a third. The district that was central in the consolidation contained a school with two departments. These teachers were nothing but ordinary district school teachers. No attempt was made to supplement them with other teachers nor did they receive any higher salaries, and the people of those districts whose population had been somewhat reduced, protested unanimously against the decision of the Department. It was of no avail, the edict had gone forth, consolidation was the policy and it must be had and the great Department of Education must not be thwarthed by a few ignorant farmers. So these districts, my friends, today are consolidated. Taxes have been doubled in these two districts that were driven in and they have today a consolidated school with three ordinary district teachers without a single advance in their education or in any other way. There is no objection to the law as to its consolidating force. I want to say right here that I believe that if the underlying principle of this bill is that

of consolidation as a foundation upon which to build a proper school act, then I am in thorough sympathy with Doctor Finegan so far as that goes, but the point in question is that the progress he is speaking of and the progression attributed to his Department, illustrated in this act under discussion, rests on whether it is a practical law and how it affects the majority of the people of the State of New York.

In regard to the election, speaking of democracy, our advocate of this law states almost with tears in his eyes, and with an eloquence most touching that he advocates the presence of the mother, that the old-fashioned democracy of Jefferson and Jackson must and shall be preserved in the schoolhouses in this State. Of course it must and it will be, but without this new law. Now, what were the facts? The facts were that under the old district system a school meeting was held and money was raised, every voter had a voice and when the meeting adjourned everyone was satisfied, because everyone was represented. What is the condition now? The condition now is, and I speak with full knowledge of the circumstances and conditions because as I have stated I am president of a local town board, we make up a budget in private session. It can be thrown open to the public, but I have yet to learn of a single board that has done this. That budget is printed in a newspaper for a certain length of time and then it becomes law absolutely. A further point to be raised — other boards have certain powers. Suppose they have, we are not talking about other conditions but about the school board. The school board has a power never before granted to any authority in school work, to raise $5000 without consulting the taxpayers of that town. Do you like that? I do not. I don't care how honest they may be, I want no man in my town who has authority to raise so great a sum as $5000 without my knowledge and consent.

As to the question of transportation, the underlying purpose of this bill — I don't think Doctor Finegan stated it and he will pardon me if I state it for him — the underlying purpose of this bill is the consolidating of school districts in this State. The purpose may be most admirable but the system devised to carry out the purpose may be most wretchedly inadequate. Take the town of Triangle in Broome county where I live and where my farm is, a typical rural township district. After this bill became a law and matters came into the hand of the town board it was plain to all of us that the only escape from excessive taxation from this act was to consolidate the schools. When we considered the situation we found that only with one or two exceptions where we might join two schools together, it was practically impossible to consolidate any more of the schools in that town. The taxes in the town of Triangle went up two and one-half times what they were before with exactly the same teachers, schoolhouses, equipment, training and nothing more and that was all there was about it. We paid the bill.

I will say to you now to be absolutely fair, one reason why this particular township of Triangle suffered so greatly — and we did not suffer so much as other towns — was because we had a high school in it. What was the result of this act in so far as the high school was concerned in the village of Whitney Point? The Whitney Point people were not pleased, for they found that we had taken their high school away from them. In

came a new board of trustees and their school was gone, and upon reflection, although their taxes were somewhat lessened, they did not like it.

In regard to transportation, it is true that the board of education may direct a district to furnish transportation, but I do not know of any district in this State where they have undertaken to compel them to do it. I do know of a number of consolidated districts where the children live six or seven miles away where nothing has been done about transportation and the Department of Education has likewise done nothing about it. The chief difficulty in the way of consolidating districts is this transportation question. We all know that if you can bring the children together and have a dozen teachers you can have better education facilities. The question is, Can you do it under this act? I say most emphatically, no, it can not be done under this act as it at present stands.

One other thing the doctor touched upon, very lightly indeed, the question of bonded indebtedness of high schools. How did the Department of Education undertake to solve that question which has seemed so vexatious to them? It did not seem so vexatious when they were framing the bill. Under the provision of this act the supervisor and the district superintendent and myself are made a committee, and it is to be our duty to appraise all the school property in the town of Triangle. Then we are to add it together and assess it upon the assessed valuation of the town. What do you suppose will be the effect upon the people of the town of Triangle when that happens? Then after that does happen, what do you suppose we are ordered to do with the money? Divide it up pro rata among the taxpayers of the various districts. Many of these taxpayers died two or three years ago and there will be a great many others morally entitled to this money who will never receive it. And after you have gone through with all that procedure what have you done? Taken out of one hand and put into another. The schoolhouses in the town of Triangle belong to the people of the town of Triangle.

Then the old town meeting he referred to but we have never attended any such town meeting as he spoke of. What is this open, free New England town meeting. I want to tell you, gentlemen, if I had this law here I would like to read it to you. It is the most impractical and complicated system for a little election for a town board that the wit of man or the ingenuity of the devil himself could devise. I have not the courage, my friends, to regard that as a New England town meeting. Of course, we do not look through the same spectacles.

One other thing he has spoken to you about at some length, the inequality of taxation in the various school districts. That is all true for years and years and for generations. Nobody ever complained about it for this reason, the people paid for what they ordered and what they got. They were not paying for something somebody else got and they did not.

I know Doctor Finegan has the welfare of the schools at heart and he and I can meet in any argument and remain friends. I know the doctor has the utmost concern for the advancement of education in our State, but I could not help but feel — and I do not hold the doctor responsible — I could not help but think how far away the teaching today in our rural schools is from teaching our rural children to make them satisfied, con-

tented and useful citizens of the country to which they belong. There is no agriculture, gentlemen, in our country schools today worthy of the name. I sat down to devise some means of getting agriculture in our schools today but the curriculum is so crowded that there is no room to get anything else in without ruining the curriculum and driving the children insane. . . .

PRESIDENT TUCKER: We will now have the discussion on Doctor Finegan's paper.

MR SMITH: I don't agree with our last speaker regarding the schools but it is certainly heartening to find any discussion within these walls. I want to say this, that for five years, and until recently, I was a clerk of a little white schoolhouse in Columbia county, six miles from Ghent. We had one teacher with thirty pupils and about twenty classes. What do you think one teacher, however good she may be, can do with twenty classes? I was five years clerk, and sent my children into the village school. I assure you that from my experience with the country school I believe that a child who leaves the country school and goes to the village school will save at least one or two years in his education. I want to give that testimony in favor of the township law. There are some defects that should be corrected, but on the whole, I am in favor of it.

MR BOYCE, of Delhi: For several years I have been working through the department of rural education at the State College and the State School of Agriculture at Alfred in attempting to bring about better conditions in our rural schools. When the township system came into existence I could see whereby there might be some way in which we could bring closer together the school and the home; and I felt that a large improvement had been made in our school system. Doctor Finegan, I think we will all agree, has given this more serious attention than any other man in the State, and he frankly admitted that there were faults in the law, but I would very much dislike to see this law repealed until we have given it a fair show. No law in a year has ever had a fair opportunity. Let us remedy its greatest defects that there may come out of it the best of the serious judgment and experience of men. I plead that we don't go back but that rather we recommend that certain changes shall be made that will make what seems to me a law that has great efficiency in it.

MR HERRICK: I live on the outskirts of the city of Albany on a farm of 130 acres. I have two children whom I send to our little rural school. I am interested as a taxpayer in the amount of money paid for the maintenance of our school. I am also interested as a father in the ability of my children to get a good education in our neighborhood. I have served on the board as one of the trustees under the former system. From that experience I know something about the manner in which it operates. It requires a good deal of time to look after schools in any of our country districts. You know from your own experience that comparatively few people wish to take the office. It is not sought after. The experience in our district some time ago was that when the school meeting was held no one present would take office of trustee and so more as a joke on some absent member than anything else, they elected some member who was not there. When he wanted to get out of the job, he discovered that he would be fined unless he held the

position. There is a reason for this unwillingness to serve. If he attempted to manage the school the way it should be managed, the trustee met with criticism. If he spent the amount of money that should be spent, if he employed the kind of a teacher and paid her the salary she was entitled to, he was criticised. The reason for this was that the vast majority of the taxpayers did not have children in that school; the parents of the school children were completely outnumbered and so the incentive of the majority was to cut down expenses. Now, what change has been effected by this new law? You know that there is no incentive to take the positions on the new board of education. I was asked whether I would go on. I said I would not, I could not give the time to it, it was a thankless job. As we understood the law it was necessary for the members of the board to be old trustees, and consequently I had to go on the new board and eventually was made chairman of that board. While I think conditions in our town were very much better than in many towns of the State, the school buildings are badly run down. We put a roof on one building in a district where two years ago the appropriated $200 for that very purpose and the roof was never put on. We have installed sanitary toilets and we have put a modern heating apparatus in one school.

The whole truth of the matter is that if this new system is to be a success, if our schools are to be raised to the standard they should be, we have to spend more money than in the past.

MR WORKS: I am not here as a representative of any district whatever but I am here as a representative of a department interested in the betterment of rural schools as far as it is possible for us to cooperate with the people in this work. I want to say a word or two about the township system. I do not believe that the present law is entirely satisfactory and what one should consider is to retain the best in it and gradually improve it as this is found necessary from experience. I would like to call your attention to this fact: Here is the state of Massachusetts which is generally recognized as one of the most progressive states of the Union in all educational matters and which has for thirty-five years had the township system, and you hear no talk whatever about going back to the district system. Not only that, but there are only two or three states east of the Mississippi which have the district system. That alone is proof to me that there must be merit in this system. I don't say that conditions in the Middle West are adapted to conditions here, but conditions in the New England States are not radically different from those in this State.

Furthermore, you put in operation a piece of legislation affecting the whole educational system of the State and it would be impossible to have that work without some injustice. The real question is, how does the amount of injustice in this system compare with the amount of injustice under the old system? I am satisfied that anybody who will make a candid and fair study of the conditions that existed under the district system and the conditions that obtain now, can not help but feel better satisfied with conditions in effect today than under the old system. There is one thing I would like to emphasize. It was implied several times that this township system has resulted in no improvement over the other system. In the first place, you have no right to place judgment after nine months' operation. So,

I would say, if this were to come to a vote before this association on the question of fairness alone the law is entitled to another year's trial.

What are some of the things that enter into a good school anyway? That is the way to get at this question. First and foremost, the one big thing is a good teacher. There is absolutely no other thing so important in reckoning a good school in your district or any other district as a good teacher, and time and time again under the old district system I have seen a trustee let a good teacher go for a difference of $1 or $1.50 a week and take the chance of getting a good teacher again. Dollars and cents will not measure the difference between a good teacher and a poor teacher. Will the township system brings about better teachers? I believe it will. I have attended a good many meetings of town boards, and I have found that time and time again when the question came up of increasing the salary of a teacher $2 or $3 a week to hold her, the board was ready to do it. You could not have got it from the old trustee. I am satisfied myself that this township system is going to bring better teachers because the town board of education will make an effort to hold them in the town better than the trustees did.

Another fact you must recognize is this, that you can not bring about a complete adjustment in so far as teaching is concerned in a short space of time. The next step is to prepare people definitely for that kind of work. We have to have a system to make it worth while to enter. Another factor in making an efficient school from the work of the teacher relates to the materials she has to work with. Just recently we have been getting some information from teachers in Livingston county; and one of the principal reasons why the teachers prefer to work in the village school rather than in the district school is expressed thus: "In the village school we can have materials to work with; in the district schools we find this practically impossible."

In a district school $5 or $10 will go a long way toward providing materials.

One other thing has been mentioned here and that is the inadequacy of the curriculum in the district schools. I am willing to grant that is true. It is not the kind of curriculum which should be there, but you have had a district system working on it one hundred years and have not accomplished your purpose. The township system I believe will make possible the development of a curriculum in the schools necessary for the boys and girls.

There are a number of other things I could point out to you. I want simply to say this: I hope this is not going to be voted down or given adverse consideration without very carefully weighing all the factors entering into it.

THE PRESIDENT: Do any other gentlemen desire to speak on this subject? If not, will Doctor Finegan close the discussion?

DR FINEGAN: I have only one word to say. I want to correct one or two statements made by Doctor Porter. I know that he did not intentionally make a misstatement. He implied that the town board had the authority to raise $5000 for the purpose of improving school property. The law

provides that the board can not raise more than one-half of one per cent of the assessed valuation of the town and in no case more than $5000.

I want to say one word in relation to the question of transportation. The fact is that children are transported to school in between four and five hundred districts today, and there is not a contract approved by the Department unless that contract shows the distance and shows that there has been provided adequate means for transporting children to and from school, and furthermore whenever the question is raised by any parent or resident of the district, and we have reason to believe that inadequate transportation is provided, the matter is taken up and skilled authorities are sent to adjust it.

Under the contract system there were last year in this State five hundred school districts in which the property of those districts was not contributing one cent for the education of the children and the support of the schools. In these districts the people contracted for the education of the children, and in five hundred of these centers they received sufficient money from the State so that fund was sufficient to make the payment necessary for the education of the children in the district which they attended. The entire property of these five hundred districts, therefore, did not contribute one cent and the children were educated entirely upon the state funds.

No one believes in compelling children to travel five, six or ten miles. That is absolutely under the control of the local board. If there is a district anywhere in the State in which the children are compelled to travel four, five or six miles to attend school and transportation is not provided, if there is a person here who can inform us of such a fact, I will see that the thing is settled inside of 48 hours from the time we get such notice.

Committee's Resolution

At the Wednesday morning session, January 16, 1918, the committee on resolutions unanimously recommended the adoption of the following resolution:

Resolved, That the State Agricultural Society, while recognizing that some changes are required in the school law in order to render it more equitable, fully indorse the township plan in principle and recommends that the law be amended as may be suitable and not repealed.

REPORT OF THE COMMITTEE ON COMMON SCHOOLS AT THE ANNUAL MEETING OF THE STATE GRANGE, IN FEBRUARY 1917

Your committee on common schools wish to report they have made a careful study of the report of the standing committee on education and common schools of the State Grange, comprised of: H. Fay Nethaway, Canandaigua, N. Y., James Pringle, Ashville, N. Y.; and Fredus H Wilcox, North Bangor, N Y., and have made full use of the excellent work done by that committee during the past year.

They have conducted lengthy hearings, at which all interested were permitted to be heard, and thirty persons appeared and spoke, either as individuals or as representatives of their granges.

They have examined with care all the resolutions submitted to this grange on the subject of rural schools by pomona and subordinate granges of the

State, and have given due consideration to the same, and offer this report as a substitute for such resolution.

As a result this committee is unanimous in its belief that the welfare of the rural schools of this State demands a change in the methods of administration, to the end that the burden of the same may be more equitably distributed and the authority for the administration of the schools may be lodged in the hands of the people who support them and patronize them.

They found, it is true, a considerable diversity of opinion on many matters, and that it would be impossible for any individual or set of individuals to secure all those things which they would desire to see incorporated in new school legislation. In fact, every member of this committee has found it necessary to surrender some of his personal views in order that a working compromise might be reached. But this has been cheerfully done because we realize that some legislation is desirable and necessary; that the State Grange should have a voice in such legislation, and that to further delay action would not only be neglecting an obvious duty, but would undoubtedly lessen the future influence of the Grange in this and other matters.

The people of the farming sections of this State have no more important interest than the education of their boys and girls, and no organization is in position to better understand the educational needs of these communities than the grange. Hence it should take a positive stand for constructive school legislation.

Therefore we recommend that legislation be passed making the town the unit of school organization and taxation. In the formation of such legislation we regard the following principles (recommended by the special committee and accepted by regular grange committee) as fundamental: First: We believe that the power of consolidating schools should rest entirely in the hands of the people. Therefore we recommend that such power shall be taken entirely from the district superintendent and the State Department of Education, and that no consolidation order shall hereafter be effective until confirmed by the board of education of the town or towns in which the district or districts are located.

Second: We recommend that in towns having four or more districts, or school units, not more than two members of the board of education shall be chosen from any one district, and in those towns having only three districts a majority of the board shall not be chosen from any one district.

Third: We recommend that any bill passed shall contain a provision whereby local school authorities may establish in the rural communities schools adapted to the needs of such communities, with adequate provision for instruction in agriculture and homemaking; these schools to receive such State aid as will make possible their development without a tuition charge or an excessive tax rate on the town.

Fourth: Whereas, the use of many different kinds of text books is now a matter of inconvenience and unnecessary expense, we recommend that any bill passed shall contain a provision for uniform text books throughout each town, to be adopted by the board of education.

Fifth: We recommend that the board of education shall not expend in any one year for the construction of new buildings or the remodeling,

improvement or enlargement of existing school buildings, an amount in excess of one-half of one per cent of the assessed valuation of the town, and in no case in excess of $5000, without a vote of the qualified school electors of the town.

Sixth: Whereas, experience has shown the present method of electing district superintendents of schools to be unsatisfactory, we recommend that such officials be elected at a joint meeting of the members of the town boards of education in each supervisory district.

Seventh: We recommend that the town board of education shall consist of the trustees elected by the several districts in the same manner as at present, the board to choose its own chairman and appoint its own working committees, and that in submitting to the school electors the names of persons to be voted for as members of the board of education the connection of any political party designation with such names shall be absolutely prohibited.

Eighth: Whereas, it is impossible for your committee to include in its report all the numerous details entering into a measure of such importance as a law on the subject now under consideration, we recommend that S. J. Lowell, State Master, and W. N. Giles, State Secretary, or their successors as legislative committee, be a committee to represent the State Grange of New York in the framing of a law for the government of the rural schools of the State; and we ask them to secure the incorporation in such measure of the principles above set forth, and in other matters to secure what they believe, in their judgment, to be for the best interests of the rural schools of the State.

H. A. Crofoot
J. Eugene Dillenback
Howard S. Murphy
Fred Dascomb
Wm. A. Mather
Mrs H. L. Donovan
Mrs R. R. McLouth
Lynn Tilley
Millard L. Hundley
Mrs C. A. McFadden
Mrs Milo F. Randall

Report adopted.

Action of Committee of Academic Principals Association

To the Principals of the State of New York:

Your committee, appointed to cooperate with the Education Department in the consideration of a township bill, does resolve as follows:

First, that the plan in our judgment is along the line of the proper development of the school systems of the State of New York.

Second, that it is our opinion that the schools in general will be greatly benefited by the passage of the township bill.

Third, that in our judgment a plan of this sort is imperative for the welfare of the children and people of the State of New York and the development of its resources, especially those of agriculture.

Therefore, let it be Resolved, That the committee does approve of the enactment of this bill.

Signed by the committee
WILLIAM F. H. BREEZE
GEO. F. BARFORD
W. J. MULTER
F. G. LYON
F. W. VAN ZILE

The following is the bill introduced by the committee on public education March 18, 1918, to amend the Education Law providing for the maintenance of schools in towns and also relative to the apportionment of additional school moneys.

An act to amend the Education Law by providing for the administration and maintenance of schools in towns other than certain union free school districts, and relative to the apportionment of school moneys.

The People of the State of New York, represented in Senate and Assembly, do enact as follow:

Section 1 Chapter 21 of the Laws of 1909, entitled "An act relating to education, constituting chapter 16 of the Consolidated Laws," as amended by chapter 140 of the Laws of 1910, is hereby amended by inserting therein a new article, to be known as article 11-a, and to read as follows:

Article 11-A

TOWN SCHOOL DISTRICTS

Section 330 School districts continued
331 Establishment of town school districts; division and alteration; special school districts
332 School districts having outstanding bonded indebtedness
333 Board of education of town school district
334 Qualifications of members of board of education
335 Appointment of officers by board
336 Bond of treasurer
337 Vacancies in school offices
338 Board to constitute a body corporate
339 Meetings of board
340 Duties of clerk
341 Duties of treasurer
342 Powers of board of education
343 Schools to be free
344 Transfer of pupils
345 Schoolhouse sites
346 Erection, repair and improvement of school buildings
347 Annual school budget
348 Levy and collection of school taxes
349 Borrowing money in anticipation of collection of taxes
350 Submission of certain questions to a vote of the town

Section 351 Issue and sale of school bonds
352 State funds to be used for schools of rural school districts
353 Certain union free school districts not subject to provisions of article
354 School district officers abolished; apportionment of funds and indebtedness
355 Outstanding bonds; existing school property
356 Time and place of annual meeting
357 Notice of annual school meeting
358 Special school meetings in towns
359 Qualifications of voters at school meetings
360 Conduct of school meetings
361 Successful candidates to be notified of election
362 Appeals to the commissioner of education
363 Custodian of school property in school district

§ 330 **School districts continued.** 1 Each school district in the State is hereby continued as such district exists at the time this act goes into effect or until its boundaries are modified as provided in this chapter.

2 No order consolidating two or more school districts shall be effective until such order is approved by a majority vote of the town board of education of the town or towns in which such districts are located, and by a majority vote of the qualified electors of each district present and voting at a meeting of the districts consolidated by said order.

§ 331 **Establishment of town school districts; division and alteration; special school districts.** 1 The several school districts in a town, except union free school districts in which academic departments were maintained on or before the second day of May, 1917, shall constitute and are hereby established as a town school district. Such district as so established shall be designated by the district superintendent, by order executed by him and filed in the office of the town clerk, as town school district number..... of the town of .....

2 A town school district may be divided into two or more town school districts, but in no such case shall a town school district contain less than five school districts, and such districts shall be compact and contiguous. At the annual meeting to be held on the first Tuesday of June, 1918, or at any annual meeting thereafter, of a town school district, or at a special meeting called for the purpose, a resolution may be adopted by a majority vote of the qualified electors present at such meeting, dividing such town school district into two or more town school districts. Such resolution shall specify and designate the school districts to be included in each of such town school districts. If such a resolution be adopted, a certified copy of it shall be transmitted by the clerk of the meeting to the district superintendent of schools, who shall thereupon make an order describing such town school districts and designating them by number. Such order shall be executed in duplicate, one of which shall be filed in the office of the town clerk of the town and one transmitted to the Commissioner of Education.

Upon the execution of such order, such town school districts shall be established as described therein. The members of the board of education of the town school district so divided, in office on the first day of August following the date of the execution of such order, residing in the town school districts into which such town school district is divided, shall be members of the boards of education of the town school districts in which they reside and shall continue as such until the expiration of their respective terms. The board of education of each new town school district, established by such order, shall consist of three members, if the number of school districts in such town school district is seven or less, and of five members if the number of such district is more than seven. Vacancies in the board of education of each town school district established by such order, shall be filled at the annual meeting on the first Tuesday in May following the date of such order. The members of the board of education of each town school district, so established, shall be divided into classes, so that those continuing in office as above provided and those elected at such annual meeting, shall, where the board consists of three members, hold office for terms of one, two and three years, respectively, and, where such board consists of five members, two shall hold office for one year, two for two years and one for three years, and their successors shall be elected for terms of three years beginning on the first day of August succeeding their election.

3 When the public interest and convenience require it, because of the isolation of the territory of one or more districts or because of any other unusual local situation, an independent school district may be established by a district superintendent. Such district may be established on the petition of one or more of the boards of education having jurisdiction over the territory to be included in such independent district, or upon the petition of a majority of the qualified electors within such territory. Such petition shall show the territory to be embraced in such independent school district. The district superintendent, upon making the order establishing such independent school district, shall file the original with the Commissioner of Education and a copy of such order with the clerk of the board of education of each town school district in which the territory of such independent school district is located. Such order, however, shall not become effective until approved by the Commissioner of Education. Such independent school district shall be subject to the provisions of this chapter relative to common school districts.

4 When necessary for public convenience and the educational interests of a community, a town school district may be established comprising school districts in two or more towns in one or more counties by order of the district superintendent or district superintendents in whose supervisory districts such towns are situated. When a town school district is so established it shall be subject to the provisions of this article. The district superintendents of the supervisory districts in which such districts are located shall execute an order designating such town school district by number and shall file such order in the office of the town clerk of the town or towns in which such districts are situated.

5 School districts in a town school district established as herein provided may be annexed to a union free school district maintaining an academic department, by vote of the qualified electors of such districts present and voting at a meeting called for the purpose as provided by law. Such meeting shall be called by the board of education of the town school district in which such districts are located and the board of education of such union free school district, upon petition submitted to them signed by not less than fifteen per centum of the qualified electors of each of such districts. Such meeting shall be held at the principal schoolhouse in such union free school district. If a majority of the qualified electors present at such meeting from each of the districts shall vote in favor of such annexation, such union free school district and the districts annexed thereto shall become a town school district and shall be subject to the provisions of this article.

6 A union free school district in which an academic department was maintained on or before May 2, 1917, may become a part of a town school district as provided herein. The board of education of any such union free school district shall, upon petition signed by not less than fifteen per centum of the qualified electors of such district, submit to an annual or special school meeting in the manner provided by law a resolution determining that such district shall become a part of a town school district in the town in which such union free school district is located and become subject to the provisions of this article. If such resolution be adopted at such meeting, the board of education of the town school district in which it is proposed to incorporate such union free school district shall call a special meeting of the qualified electors of such town school district, and there shall be submitted to such meeting a resolution determining that such union free school district shall become a part of such town school district and be subject to the provisions of this article. Only qualified electors of such town school district residing outside of such union free school district shall vote upon such resolution. If such resolution be adopted such union free school district shall become a part of the town school district and be subject to the provisions of this article. The district superintendent shall thereupon issue an order indicating that such union free school district has been included within the town school district.

At the annual meeting to be held on the first Tuesday in May following the date of such order, a board of education shall be elected, to consist of three members if the number of school districts in such town school district is five or less, and of five members if the number of such districts is more than five. The members of the board of education elected at such annual meeting shall be divided into classes as herein provided for the election of the first board of education of a town school district, and shall hold office for terms of one, two and three years, beginning on the first day of August succeeding their election. Their successors shall be elected for terms of three years. The terms of office of the members of the board of education and other officers of such town school district and union free school district shall terminate on the said first day of August, and on and after such date such town school district as established by including such union free school district shall be subject to the provisions of this article.

7. All orders executed by district superintendents under the provisions of this section shall be in the form prescribed by the Commissioner of Education. Each such order shall be executed in sufficient number so that one may be filed in the office of the town clerk of the town or towns in which the districts affected are situated and one shall be transmitted to the Commissioner of Education. Any qualified elector conceiving himself to be aggrieved by any order executed by a district superintendent under this section may bring an appeal from such order to the Commissioner of Education within one year from the date thereof. Such appeal shall be brought in the manner provided by law for appeals to the Commissioner of Education.

§ 332 **School districts having outstanding bonded indebtedness.** 1 A school district having, at the time this act goes into effect, an outstanding bonded indebtedness in excess of five hundred dollars shall not be included within a town school district and shall not be subject to the provisions of this article, except as provided herein. Such school district shall continue as an independent school district and be subject to the provisions of the Education Law in relation to school districts not included within town school districts. If one of such school districts determines, as hereinafter provided, to become a part of a town school district, such school district shall on complying with the provisions prescribed herein become a part of a town school district and shall be subject to the provisions of law relating to town school districts.

2 In each school district having a bonded indebtedness in excess of five hundred dollars, the State shall assume and pay the sum of five hundred dollars toward the liquidation of such outstanding bonded indebtedness from funds appropriated for this purpose, upon the condition that the qualified electors of such district shall, on or before August 1, 1919, at an annual or special meeting duly called for such purpose, vote to become a part of the town school district and to continue to assume the liability of the balance of such outstanding bonded indebtedness, after applying thereto the five hundred dollars assumed by the State. When one of such school districts votes to become a part of a town school district and to pay such balance of the outstanding bonded indebtedness, the board of education of the town school district shall include annually in its budget an amount sufficient to meet the payment of such outstanding bonded indebtedness and the interest thereon as it becomes due, and shall levy and assess the same against the property of such school district. A school district may, at the time it votes to become a part of the town school district, also authorize the trustees of such school district to liquidate such outstanding bonds before their maturity, upon the condition that satisfactory arrangements therefor may be made with the holders of the outstanding bonds.

3 In each school district having a bonded indebtedness of five hundred dollars or less, such indebtedness shall be assumed by the State and shall be paid out of funds appropriated for this purpose. Thereupon such school district shall become a part of the town school district.

4 The school authorities of each district having an outstanding bonded indebtedness shall furnish the commissioner of education with such evidence

as he shall require in relation to the amount of such outstanding bonded indebtedness.

§ 333 **Board of education of town school district.** 1 A board of education is hereby established in each town school district. Such board shall consist of three members in a town school district comprising five or less school districts, and of five members in each town school district comprising more than five. If a town school district has more than nine school districts, the number of members of the board of education may be increased to seven, by adopting a resolution at an annual meeting, after notice given as required in section 308 of the Education Law.

2 The members of a town board of education in a town having one school unit, elected and in office under chapter 328 of the Laws of 1917, residing in the school districts comprising a town school district as herein established, shall continue in office as members of the board of education of such town school district for the terms for which they are elected. The members required to be elected in order to complete the membership of such board shall be elected at an annual school meeting to be held in such town school district on the first Tuesday in June 1918. The members of the board of education shall be divided into classes, so that those continuing in office as above provided and those elected at such annual meeting, shall, where the board consists of three members, hold office for terms of one, two and three years respectively, and, where such board consists of five members, two shall hold office for one year, two for two years and one for three years, from the first day of August, 1918, and their successors shall be elected for terms of three years, beginning on the first day of August succeeding their election.

3 In a town which under the provisions of said chapter 328 of the Laws of 1917 was divided into two or more town school units, the members of the boards of education of each of the town school districts comprising the districts in such former town school units shall be elected at an annual meeting to be held in such town school district on the first Tuesday in June, 1918. If there are three members to be elected, one of such members shall be elected to serve until August 1, 1919; one until August 1, 1920, and one until August 1, 1921. If there are five members to be elected, two of such members shall be elected to serve until August 1, 1919; two until August 1, 1920, and one until August 1, 1921. Their terms of office shall begin August 1, 1918. Their successors shall be elected at the annual meeting for terms of three years beginning on the first day of August following their election.

§ 334 **Qualifications of members of board of education.** A member of a board of education of a town school district must be a qualified elector at the school meetings of the district for which he is chosen. A district superintendent of schools, or a supervisor shall not be eligible to the office of member of a board of education. Not more than one member of a family shall be a member of the same board of education. A person who is removed from his office as a member of a board of education shall be ineligible to appointment or election to any school office in the district for a period of five years from the date of such removal.

§ 335 **Appointment of officers by board.** The board of education of each town school district shall elect one of its members chairman who shall serve until the next annual meeting of the board, and shall also appoint a clerk of the board who may be a member of the board or a teacher employed in the public schools of the district. The board of education of such district shall appoint a treasurer. Such treasurer shall also be the collector of school taxes of such district, except in a county where it is provided by special act that school taxes shall be collected by the same officer as town taxes. Such clerk and treasurer shall serve during the pleasure of the board. Any person who is qualified to vote at a school meeting in the district may be appointed as clerk or treasurer. The board shall determine the duties and fix the compensation of such clerk. The treasurer shall receive as compensation for his services the fees allowed by this chapter to a school collector for the collection of school taxes.

§ 336 **Bond of treasurer.** The treasurer, within ten days after the receipt of notice in writing of his appointment, duly served upon him, and before entering upon the duties of his office, shall execute and deliver to the board of education a bond, in a sum to be prescribed by the board and with sureties to be approved by it, conditioned for the faithful discharge of the duties of his office and for the due and faithful collection of school taxes, under a warrant for the collection thereof, executed as provided in this article.

§ 337 **Vacancies in school offices.** 1 A school office becomes vacant by death, resignation, refusal to serve, incapacity, removal from the district or from office.

2 A member of a board of education who publicly declares that he will not accept or serve in the office of member of the board of education, or refuses or neglects to attend three successive meetings of the board of which he is duly notified, without rendering a good and valid reason therefor to the board of education, vacates his office by refusal to serve.

3 A member of a board of education vacates his office by the acceptance of either the office of district superintendent of schools or of supervisor.

4 A treasurer vacates his office by failure to execute a bond to the board of education as herein required.

5 A vacancy in the office of member of a board of education may be filled by the board. A person appointed to fill such vacancy shall hold office until the next annual school meeting of the rural school district, when such vacancy shall be filled by election for the balance of the unexpired term.

6 When a vacancy has existed in the office of a member of a board of education for thirty days, the district superintendent of schools shall appoint a person qualified to vote at school meetings in the district to fill such vacancy and the person so appointed shall hold office until the next annual school meeting of the district, when the vacancy shall be filled for the balance of the unexpired term.

§ 338 **Board to constitute a body corporate.** The board of education of each town school district shall be a corporation. All property which is now

vested in, or shall be hereafter transferred to, the board of education of a town school district for the use of schools therein shall be held by such board as a corporation.

§ 339 **Meetings of board.** The first annual meeting of a board of education of a town school district, established as herein provided, shall be held on the first Tuesday in July, 1918. The annual meeting of a board of education of such district in each year thereafter shall be held on the first Tuesday in August of each year. A regular meeting of the board shall be held at least once in each quarter. The board may adopt by-laws prescribing the time and place where regular meetings shall be held, and regulate the conduct of such meetings. Such board shall also prescribe a method of calling special meetings. The meetings of the board shall be open to the public but the board may hold executive sessions at which business may be transacted which should not, in its judgment, be transacted in an open session, at which sessions only members of the board or persons invited shall be present.

§ 340 **Duties of clerk.** The clerk of the board of education shall have the powers and perform the duties of the clerk of a school district as provided in this chapter. In addition to such powers and duties, such clerk shall

1 Act as clerk at all meetings of the board and record the proceedings of such meetings, and the orders and resolutions adopted thereat, in proper books.

2 Draw and sign warrants upon the treasurer for all moneys to be disbursed by the district for school purposes and present them to the chairman to be countersigned by that officer. Each warrant shall specify the object for which it is drawn, the fund from which it is payable and the name of the individual or corporation to whom the amount thereof is payable.

3 When directed by the board of education, prepare all reports required by law and forward the same to the proper officers.

4 Perform such other duties as are or shall be required by law or by the board of education.

§ 341 **Duties of treasurer.** The treasurer shall have the powers and perform the duties of a district treasurer as provided in this chapter, and in addition thereto shall

1 Be the school tax collector of the town school district, and have the powers and perform the duties of a school tax collector as provided by this chapter.

2 Be the custodian of all school moneys of the town school district and be responsible for the safekeeping and accurate account thereof.

3 Pay all orders or warrants lawfully drawn upon him out of the moneys in his hands belonging to the funds upon which such orders or warrants are drawn.

4 Keep accurate accounts of all moneys received and disbursed by him, the sources from which they are received and the persons to whom, and the objects for which, they are disbursed.

5 Prepare and submit as required by law annual reports of receipts and disbursements, and render at such times as may be required by law or directed by the board of education, a report or statement relative to the school funds of the district.

§ 342 **Powers of board of education.** The board of education of each town school district shall, in respect to the public schools and school officers of the district,

1 Exercise the powers and perform the duties conferred or imposed by law upon boards of education or trustees of school districts, so far as they may be applicable to the schools or other educational affairs of the district and not inconsistent with the provisions of this article. Any power, duty, liability or obligation which is conferred or imposed by this chapter, or any other statute, upon the board of education of a union free school district or the trustees of a school district, shall be exercised or performed by the board of education, and such board shall be subject to such liability or obligation, in respect to the schools in the town school district, in the same manner and to the same extent as in the case of boards of education in union free school districts or trustees of school districts.

2 Determine the number of teachers to be employed in the several schools of the town school district and to contract with principals and teachers for the maintenance and operation of such schools pursuant to the provisions of this chapter; employ or appoint medical inspectors, nurses, attendance officers, janitors and other employees required for the proper and efficient management of the schools and other educational affairs under their direction and control.

3 Provide transportation when necessary for children attending school, under regulations to be prescribed by it.

4 Have the care, custody, control and safekeeping of all school property or other property of the district used for educational, social or recreational work and not specifically placed by law under the control of some other body or officer, and prescribe rules and regulations for the preservation of such property.

5 Purchase and furnish such apparatus, maps, globes, books, reproductions of standard works of art, furniture and other equipment and supplies as may be necessary for the proper and efficient management of the schools.

6 Establish and maintain elementary schools, high schools, vocational, industrial, agricultural and homemaking schools or classes, night schools, or such other schools and classes as shall be deemed necessary to meet the needs and demands of the town school district.

7 Provide for the academic instruction of all pupils residing in such town school district, who have completed the elementary courses of instruction in the schools in such district, in the academic department or high school of another town school district, union free school district or city, if the town school district in which such pupils reside does not maintain a high school or academic department.

8 Establish and maintain school libraries which may be open to the public as provided by law.

9 Prescribe courses of study which shall be followed in the schools or classes established and maintained in the district.

10 Contract with boards of education of other town school districts, and of union free school districts and cities for the instruction of pupils of the district, and when any such contract is made the public money or State tuition apportioned for such instruction shall be paid to such town.

§ 343 **Schools to be free.** Each school maintained in a town school district under the supervision and control of a board of education in such district, and each department of such school and each course of study maintained therein, shall be free to the children of school age residing in such district.

§ 344 **Transfer of pupils.** Where pupils of school age residing in a town school district may be more conveniently instructed in the school or schools of an adjacent town school district, or of a union free school district or city, the board of education of such town school district may provide for the transfer of such pupils to the school or schools in such adjacent town or an adjacent union free school district or city. The board of education making such transfer shall send notice thereof to the board of education of the town school district, union free school district or city to which it is proposed to transfer such pupils, and provisions shall thereupon be made by the board of education of the town school district, union free school district or city wherein such pupils are to be instructed, for the accommodation of such pupils, upon the approval of the Commissioner of Education. The Commissioner of Education shall not approve the transfer of such pupils, when such action shall require the town school district, union free school district or city receiving such pupils to provide additional teachers or other school accommodations, without the consent of the board of education of such district or city. Whenever pupils have been transferred as herein provided, the board of education of the town school district, union free school district or city to which the transfer is made shall submit, through its chairman and clerk, to the board of education of the town school district where the pupils reside, a verified statement of the cost of the instruction of such pupils. The cost of the instruction of such pupils and, in case of academic pupils the cost in excess of the State tuition allowed for their instruction, shall be a charge against the town school district wherein such pupils reside, and the board of education thereof shall direct the payment of the cost of such instruction out of the school funds of such district, in the same manner as other charges upon such funds are paid.

The amount charged for such instruction may be determined by an agreement between the board of education of the town school district wherein the pupils reside and the board of education of the town school district, union free school district or city in which such pupils are to be instructed, or if such boards are unable to make such agreement the matter may be referred to the Commissioner of Education for determination; and in making such determination the per capita cost of the instruction of the pupils of the town school district, village or city to which such pupils have been transferred may be used as a basis.

§ 345 **Schoolhouse sites.** The board of education of a town school district, whenever in its judgment it is necessary for the interest of the schools of the district, may designate a new site for the schoolhouse, or enlarge the site of an existing schoolhouse. Whenever a new site is designated, or an existing site is enlarged, the board shall pass a resolution stating the necessity therefor, describing by metes and bounds the land to be acquired for either of such purposes, and estimating the amount of funds necessary therefor. Such resolution must be adopted by the votes of at least a majority of the members of the board of education. When such resolution is adopted the land described therein may be acquired by the board of education in the manner provided by law for the acquisition of real property for school purposes.

§ 346 **Erection, repair and improvement of school buildings.** The board of education of a town school district shall provide for the repair of school buildings therein, or other buildings under its control and management, and shall expend therefor an amount not exceeding the amount included in the annual school tax budget. The board may also remodel, enlarge or improve such school buildings or other buildings under its control and management, and may construct new buildings, whenever required, for the proper accommodation of the school children of the district. The board of education shall not expend in any one year for the remodeling, improvement or enlargement of existing school buildings or for the construction of new buidings an aggregate amount in excess of one-half of one per centum of the assessed valuation of the town school district and in no case an amount in the aggregate in excess of five thousand dollars without a vote of a school meeting of the district except as hereinafter provided.

§ 347 **Annual school budget.** 1 On or before the first day of July in each year the board of education shall prepare in duplicate an itemized tax budget containing the amounts required to be raised by tax for school purposes in the town school district for the ensuing school year. Such tax budget shall contain a statement of the probable amount to be received by the district in the next apportionment of school funds from the State and the estimated amount to be received from all other sources, and shall specify the several amounts to be raised for the following purposes:

a The salaries and compensation of principals, teachers, medical inspectors, nurses, attendance officers, janitors and other employees appointed or employed by said board of education.

b The cost of instruction of pupils residing in the district who are to be instructed in the schools of another town or in a union free school district or city.

c All necessary incidental and contingent expenses of the schools of the district, including transportation, the purchase of fuel and light, supplies, textbooks, school apparatus, furniture and other articles and services necessary for the proper maintenance, operation and support of the schools of the district.

d The ordinary repairs of school buildings and other buildings under its control and management.

e The remodeling, improvement, or enlargement of existing buildings, and the construction of new buildings and the furnishing and equipment thereof.

f The amount required to be raised for the payment of the interest and principal of bonds and other indebtedness lawfully incurred or to be incurred for school purposes and which are a charge against the district.

g The amount which may be required for the payment of any other claim against the district arising from the support and maintenance of the schools therein.

h The amount voted at the annual or a special school meeting in the district on a proposition or question lawfully submitted at such meeting.

2 A written or printed copy of such budget shall be posted in at least five of the most public places in the district at least twenty days before the first day of August. The board may cause such budget to be published at length once in each week for the four weeks next preceding the first day of August, in two newspapers if there shall be two, or in one newspaper if there shall be but one, published or circulated in such town school district.

3 Such tax budget shall be signed in duplicate by a majority of the members of the board of education. On or before the first day of September such duplicate tax budgets shall be filed as follows: one in the office of the clerk of the board of education and one in the office of the clerk of the town. If a town school district is established comprising school districts in two or more towns a sufficient number of such tax budgets shall be executed so that one may be filed in the office of the town clerk of each town.

4 The board of education of a town school district may, in the manner herein provided, prepare a supplemental budget to raise money for any lawful purpose

a When authorized by a vote of an annual or special school meeting in the district.

b When the amounts stated in the annual tax budget for the purposes specified are insufficient therefor and such amounts may be raised by tax without a vote of a school meeting in the district. Such supplemental budget shall not authorize the levy of a tax for the purposes therein specified, or be effectual for any purpose unless there shall be endorsed thereon the certificate of the district superintendent of the supervisory district in which such district is situated, to the effect that the purposes for which the amount therein specified is to be raised are lawful. Such supplemental tax budget shall be prepared and signed in the same manner, and filed with the same officers as the annual tax budget, within ten days after the execution thereof.

5 The Commissioner of Education may prescribe the form of such budget. He may adopt regulations not inconsistent with law, providing for the examination, review, correction and modification of such budgets and the instruction and assistance of school authorities in the performance of duties in respect thereto.

6 District superintendents shall, during the month of August in each year, examine the tax budgets on file in the office of each clerk of the board of education of each town school district in his supervisory district, and shall advise with and aid boards of education in the preparation and cor-

rection of such budgets, and perform such other duties in respect thereto as may be prescribed by the Commissioner of Education.

§ 348 **Levy and collection of school taxes.** 1 The board of education of a town school district shall, within ten days after the first day of September in each year, cause the amount specified in such tax budget and supplemental tax budgets, if any, to be levied and assessed against the taxable property in the town school district. The board of education shall immediately upon the completion of its tax list, annex thereto a warrant for the collection thereof, which shall direct the treasurer of the town school district, as the collector of school taxes thereof, to collect the taxes so levied and assessed. The treasurer, as school collector of taxes, shall have the same power and jurisdiction in respect to the collection of such taxes as a town tax collector has in respect to the collection of taxes levied upon taxable property in a town and the provisions of law relative to the collection of such taxes, except as otherwise provided in this chapter, shall apply to the collection of such school taxes.

2 The provisions of article 15 of this chapter, relating to the assessment and collection of school taxes, shall apply to the assessment of school taxes in a town school district by the board of education thereof, and to the collection of the taxes assessed and levied as herein provided, except so far as the provisions thereof may be in conflict with the provisions of this article.

3 If it is provided by special act that school taxes in a county shall be collected by the same officer as town taxes, the provisions of such special act shall control the collection of school taxes therein and the taxes collected by such officer shall be paid to the treasurer of the town school district.

§ 349 **Borrowing money in anticipation of collection of taxes.** The board of education of a town school district may borrow money in anticipation of the levy and collection of a tax, for any of the purposes specified in a budget or supplemental budget filed with the clerk of the board of education. Certificates of indebtedness may be issued by such board of education which shall be signed by the president of the board and countersigned by the treasurer thereof. Such certificate shall not be issued for more than one year from the date thereof, and shall bear interest at a rate not exceeding six per centum per annum. The money borrowed shall be placed in the custody of the treasurer and shall be paid out by him on the order of the board of education in the same manner as money collected by taxes levied against the taxable property of the district.

§ 350 **Submission of certain questions to a vote of the district.** 1 Whenever the board of education of a town school district shall deem it necessary to expend an amount exceeding the sum of two thousand and five hundred dollars or an amount in excess of one-half of one per centum of the assessed valuation of the property of the town school district for the acquisition of a schoolhouse site, for the repair, remodeling, improvement or enlargement of an existing school building or the construction of a new school building in a school district in such school district, it shall submit

a proposition therefor to a vote of the qualified school electors of the town school district at either an annual school meeting of the district or a special school meeting called for such purpose.

2 If a school building in a town school district shall have been condemned by the district superintendent as unfit for use and not worth repairing and the amount required to be raised by tax therefor shall exceed the sum of two thousand and five hundred dollars or an amount in excess of one-half of one per centum of the assessed valuation of the property of the town school district the board of education shall submit a proposition for the construction of such new building to the qualified school electors of the district as above provided. If the amount to be raised for the erection of a new building in place of a building which has been condemned is less than two thousand and five hundred dollars the amount thereof shall be included in the annual school tax budget of the district. Except as herein provided the board of education of a town school district shall be subject to the same powers and duties in relation to the erection of a new schoolhouse, when the schoolhouse in a district in such district has been condemned, which are imposed upon trustees of school districts under the provisions of the Education Law.

3 The board of education of a town school district may in its discretion submit a proposition to the qualified electors of the district at an annual or special school meeting for the voting of a tax in an amount not less than one thousand dollars for the erection of a new building, the repair, remodeling, improvement or enlargement of an existing building, the purchase of a new site or of an addition to an existing site.

4 When the electors at a school meeting in a town school district adopt a proposition for any of the purposes specified in this section they may direct the levy of a tax to meet the expense incurred thereby either in one levy or by instalments.

5 The provisions of section 467 of this chapter relative to the notice of the meeting and the levy of a tax by instalments in a union free school district shall apply, except when inconsistent with this act, to the submission of the propositions herein authorized and the levy and collection of taxes for the purposes specified.

§ 351 **Issue and sale of school bonds.** Whenever a tax shall have been voted to be collected in instalments for any of the purposes specified in the preceding section the board of education of the town school district may borrow so much of the sum voted as may be necessary at a rate not exceeding six per centum per annum. The board may issue bonds or other evidences of indebtedness for such purposes which shall not be sold below par. The interest and principal of such bonds or other evidences of indebtedness shall be a charge upon the district and shall be paid when due. Such bonds or other evidences of indebtedness shall be sold by the board of education in the manner provided by section 480 of this chapter.

§ 352 **State funds to be used for schools of town school districts.** There shall be apportioned to each town school district, out of public moneys to be apportioned by the State, district quotas for each school district included within such town school district. Each town school district shall receive

all public moneys apportioned by the State under the provisions of this chapter, in the same manner and of the same amount as school districts are entitled to receive out of such moneys under such provisions. The funds hereafter apportioned to a town school district as herein provided shall be paid by the county treasurer to the school treasurer of such district. Funds apportioned for teachers' salaries shall be paid on the order of the board of education of the town school district for the payment of the salaries of teachers employed therein, and funds apportioned for school libraries, apparatus, maps or works of art, shall be paid respectively in like manner for school libraries, apparatus, maps or works of art, in such town.

All public school moneys apportioned under the provisions of this chapter on account of schools maintained in districts during the school year ending July 31, 1918, in school districts included within a town school district as herein established, shall be paid by the county treasurer to the treasurer of such rural school district. All school moneys so apportioned on account of schools maintained in a union free school district maintaining an academic department, which prior to the taking effect of this act was included in a town or town school unit as then constituted, shall be paid to the treasurer of such union free school district.

§ 353 **Certain union free school districts not subject to provisions of article.** This article shall not apply to a union free school district maintaining an academic department, except as herein otherwise provided. School districts which, under the provisions of this section, are exempt from the provisions of this act shall continue to be subject to and regulated by the provisions of law which now regulate and control the affairs of such districts.

A union free school district maintaining an academic department which prior to the taking effect of this act was subject to the provisions of this article as inserted by chapter 328 of the Laws of 1917, shall, on and after the taking effect of this act, be subject to and regulated by the provisions of this chapter relative to union free school districts. An annual school meeting shall be held in each of such districts on the first Tuesday in June, 1918, and there shall be elected at such meeting a board of education to consist of not less than three nor more than nine trustees. Such trustees shall by order of such meeting be divided into three classes, the first to hold for terms of one year, the second for terms of two years and the third for terms of three years, from the first day of August, 1918. Their successors shall be elected for terms of three years. The provisions of this chapter relative to the election of trustees in union free school districts shall apply to the election of trustees at such annual meeting. The trustees so elected and their successors in office in each of such union free school districts constitute the board of education thereof. The annual meeting held in each of such districts as herein provided shall have the same powers and duties as annual meetings held in union free school districts under the provisions of this chapter.

§ 354 **School district officers abolished; apportionment of funds and indebtedness.** 1 All members of boards of education and other school officers of towns and town school units in office when this act takes effect shall continue in office to and including the thirty-first day of July, 1918, when

the offices of members of boards of education, clerks, treasurers and other school district officers of such towns and town school units shall be and are hereby abolished and the terms of such officers shall cease except as herein provided.

2 The board of education of a union free school district maintaining an academic department which prior to the taking effect of this act was subject to the provisions of this article as added by chapter 328 of the Laws of 1917, shall take office on July 1, 1918, and on and after that date such board shall possess the powers and perform the duties conferred or imposed upon boards of education of union free school districts under this chapter.

3 The board of education of a town or town school unit in office when this act takes effect shall cause to be prepared an itemized account of the receipts from all sources for the support of the schools in such town or town school unit and of the expenditures of such moneys, and cause the same to be submitted to the board of education of the town school district and a duplicate thereof to the board of education of a union free school district maintaining an academic department which, prior to the taking effect of this act, was included within such town or town school unit. A copy of such account shall also be submitted to the district superintendent of schools having jurisdiction over such districts. The district superintendent shall examine carefully such account, and if he finds the same accurate he shall approve it and notify the boards of education of such districts that he has approved the same. If it appears from such account as so approved that a balance unexpended remains in the hands of the school treasurer of such town or town school unit, such balance shall be apportioned to the town school district and the union free school district which was formerly a part of such town school unit, according to the assessed valuation of the taxable property in such town school district and union free school district. If it appear from such account that there are outstanding obligations or claims against the town or town school unit, except bonded indebtedness, incurred because of the maintenance of the schools in such town or town school unit during the preceding year, the amount of such deficiency or outstanding obligations and claims shall be charged proportionately against such town school and union free school district, based upon the assessed valuation of the taxable property in such districts. The boards of education of such town school district and union free school district shall cause the amount of such deficiency or outstanding obligations and claims so apportioned to each district to be included in the school tax budget thereof, and the amount raised by tax on account of such apportionment shall be paid out in liquidation of such outstanding obligations and claims.

§ 355 **Outstanding bonds; existing school property.** 1 The bonded indebtedness of a school district in a town, existing and outstanding on May 2, 1917, the time of the taking effect of chapter 328 of the Laws of 1917, shall continue as a charge against the taxable property of such district, and the principal and interest thereof shall be paid when due out of taxes levied and assessed against the taxable property of such district.

2 If a board of education of a town or a town school unit which prior to the taking effect of this act included a union free school district maintaining an academic department, provided for the levy and collection of a

tax upon the property of such town or town school unit for the payment of the principal and interest of any bonded indebtedness existing against such union free school district, under section 353 of the Education Law as inserted by chapter 328 of the Laws of 1917, the amount of such tax collected for such purpose shall be applied in payment of the principal and interest of such bonded indebtedness falling due prior to the taking effect of this act. On and after the taking effect of this act the bonded indebtedness existing and outstanding against such union free school district shall be a charge against the taxable property of such district and shall be paid in the same manner as other charges against such district.

3 All school property in a union free school district maintaining an academic department, included within a town or town school unit under the provisions of chapter 328 of the Laws of 1917, which under that act became the property of such town or town school unit and within the custody and control of the board of education thereof, shall, on and after the taking effect of this act, become the property of such union free school district.

§ 356 **Time and place of annual meeting.** 1 The annual school meeting in each town school district in each year after the said annual meeting on the first Tuesday of June, 1918, shall be held on the first Tuesday in May in each year, at which members of the board of education shall be elected and such business as may legally come before such meeting shall be transacted. Such meeting shall be held at the schoolhouse in the district which is the most conveniently accessible to a majority of the qualified electors of such district. The board of education shall designate the schoolhouse at which such meeting shall be held.

2 The board of education may divide the town school district into school election districts, whenever it deems it necessary for the convenience of the qualified electors, because of the territorial extent of the town school district or the number of such electors. If a town school district is divided into school election districts, the board shall designate the schoolhouse in each district where the annual meeting shall be held.

§ 357 **Notice of annual school meeting.** The clerk of each board of education shall give notice of the time when and the place where the annual school meeting in the town school district is to be held, by publishing such notice once in each week for the four weeks next preceding such meeting, in two newspapers, if there shall be two, or in one newspaper, if there shall be but one, published or circulated in such district. If no newspaper shall be published or circulated therein, such notice shall be posted on the door of each schoolhouse in the district and in at least ten other public places in said town, at least twenty days before the time of such meeting.

§ 358 **Special school meetings in towns.** The board of education of each town school district shall have power to call a special meeting of the qualified electors of the district, whenever it deems necessary and proper, and whenever required by law, in the manner prescribed for the giving of a notice of the annual meeting. Such special meetings shall be held at the schoolhouse or schoolhouses at which the annual school meeting of the town is required to be held.

§ 359 **Qualifications of voters at school meetings.** To be eligible to vote at annual or special town school meetings a person must be a resident of a school district included within the town school district, established as herein provided, and possess the other qualifications prescribed in section 203 of this chapter.

2 In a school district located in two or more towns, those persons possessing the qualifications required under subdivision 1 of this section shall be entitled to vote at annual or special town school meetings in the town school district of the town in which they reside.

§ 360 **Conduct of school meetings.** 1 The provisions of this chapter relative to the conduct of annual and special school meetings in school districts shall apply to annual and special school meetings held in town school districts except as otherwise provided in this article.

2 If school meetings are held in a town school district at one place, the members of the board of education of such district shall act as inspectors of election at such meetings. If the town school district has been divided into school election districts, the board of education shall designate three inspectors of election for each election district into which the town school district has been divided, who shall be qualified electors, residing within such election district. The clerk of the board of education shall give written notice of appointment to the persons so appointed but, if a person so appointed as inspector of election refuses to accept such appointment, the board of education may appoint a qualified elector of the district to fill such vacancy. Such board of inspectors shall, before opening the polls in the election district for which they are appointed, organize by electing one of their number as chairman and one as poll clerk. Each inspector shall receive for his services a compensation of three dollars, to be paid out of the school fund of the town and in the same manner as other expenses are paid.

3 The clerk of the board of education shall attend at each meeting in a town school district where school meetings are held at one place and keep a record of the minutes thereof. The clerk in such a town school district, or the poll clerk, where a town school district is divided into election districts shall keep a poll list of the names of the qualified electors present and voting for candidates for district offices or upon questions submitted. If the clerk or poll clerk is absent or is unable or refuses to act, the board of education or inspectors of election shall appoint a qualified elector to act in his place.

4 Any qualified elector present at the meeting may challenge the vote of any person offering to vote either for candidates for district offices or upon questions submitted at such meeting. The provisions of this chapter relative to challenges shall apply to challenges so made.

5 The board of education shall at the expense of the district provide a suitable box in which ballots shall be deposited as they are received. Ballots for candidates for district offices shall contain the names of such candidates and shall designate the office for which each of them is a candidate. The ballots may be either written or printed, or partly written and partly printed. The ballots when presented to the inspectors shall be folded so as to conceal the names of candidates for whom, or the proposition or

question for which, the elector has voted. All electors entitled to vote who are in the place where the election is held at the time of the closing of the polls shall be allowed to vote.

6 The inspectors immediately after the close of the polls shall proceed to canvass the votes. They shall first count the ballots to determine if they tally with the number of names recorded by the clerk, and if they exceed that number enough ballots shall be withdrawn to make them correspond. The ballots so drawn out shall be inclosed without unfolding in an envelop which shall be sealed and endorsed with the statement of the number of such excess ballots withdrawn from the box, and shall be signed by the inspector who withdrew such ballots. Such envelop shall be delivered to the clerk of the board of education and shall be preserved by him for a period of at least one year. The inspectors shall thereupon count the votes and upon the completion of the count make a written statement containing the names of the candidates, a description of the proposition or question submitted, and the number of votes cast for each of such candidates and for and against each question or proposition submitted at the meeting. Such statement shall be signed by the inspectors. The chairman of the board shall declare publicly the result of the count. The persons having a plurality of the votes cast for the respective offices shall be declared elected. The statement of the result of such votes shall be delivered to the clerk of the board of education and he shall record the result of the election in the minutes of the meeting.

7 If a town school district is divided into election districts the inspectors shall deliver a statement of the vote cast at such meeting, in each election district, to the clerk of the board of education on the day following such meeting. The board of education of the town school district shall meet, at its usual place of meeting, at eight o'clock in the evening on the day following such school meeting and shall forthwith examine the tabulated statements of the results of the school meeting in the several election districts of the town school district. The board of education shall canvass the returns as contained in the statements of the inspectors and shall determine the number of votes cast for and against each candidate at such election and for and against each question or proposition voted upon at the school meeting in the several election districts of the town school district. The board of education shall thereupon declare the result of the canvass of the votes cast in the election districts.

§ 361 **Successful candidates to be notified of election.** The clerk of the board of education shall within twenty-four hours after the result of the election has been declared, serve a written notice either personally or by mail upon each person declared to be elected as a member of the board of education. A person upon whom such notice has been served shall be deemed to have accepted the office unless within five days after the service of such notice he shall file his written refusal with the clerk.

§ 362 **Appeals to the Commissioner of Education.** An appeal may be taken to the Commissioner of Education from such election or from any of the acts or proceedings of a school meeting or the board of education, in the same manner and with the same effect as in the case of an appeal to

him from the acts or proceedings of a school meeting or election or of a board of education, under the provisions of this chapter. The Commissioner of Education may, in his discretion, order a new election in any town school district.

§ 363 **Custodian of school property in school district.** 1 There shall be a custodian of school property in each school district included within a town school district. Such custodian shall be a resident of such school district and a qualified elector of the town school district. Such custodian may be elected by the qualified electors of the school district at a meeting of such electors to be held on the first Tuesday in August in each year, in the schoolhouse of such district, at seven thirty o'clock in the evening. Notice of the time and place of the meeting for the election of such custodian shall be given by the clerk of the board of education of the town school district by causing five notices of such meeting to be posted in five conspicuous places previous to the date of such meeting. One of such notices shall be posted on the front door of the schoolhouse.

2 Such meeting shall be conducted and such custodian shall be elected in the same manner as school district officers are elected in districts not included within a town school district. A statement of the result of the vote for custodian shall be made and signed by the chairman and clerk of the meeting and the clerk shall cause the same to be filed with the clerk of the board of education of the town school district.

3 If a custodian is not elected by the qualified electors as hereinbefore provided, the town board of education may designate a qualified elector of such district to serve as the custodian of school property in such district.

4 Subject to the supervision and control of the board of education of the town school district, such custodian shall have the care and custody of the schoolhouse, school grounds and all school property of the district. He shall be responsible to the board of education for the safekeeping of such property. He shall superintend, under the direction of the board of education, the erection, repair and improvement of the school building in the school district and the equipment of the same. He shall perform or cause to be performed such work in the repair and improvement of the school building and of the school grounds as may be authorized by the board of education, and for which provision has been made in the school tax budgets of the town school district. He shall provide for cleaning the schoolhouse, for building fires, and for janitor work generally in and about the schoolhouse, and when authorized by the board of education of the town school district shall provide fuel and other necessary supplies for the use of the school. The amount to be expended therefor shall not exceed the amount included in the school tax budget of the town school district. All contracts made by such custodian for the purchase of fuel and supplies and the performance of labor shall be subject to the approval of the board of education of the town school district. Such board of education may compensate such custodian for services actually performed by him in caring for the schoolhouse and grounds and in making repairs and improvements thereof.

The board of education of the town school district may remove such custodian from office for refusal or failure to perform the duties imposed

upon him by this section. A vacancy in the office of such custodian shall be filled by the board of education, and the person appointed to fill such vacancy shall hold office until the election of a custodian as provided in this section.

§ 2 Section 491 of such chapter, as amended by chapter 140 of the Laws of 1910, is hereby amended to read as follows:

§ 491 **Apportionment of moneys appropriated for the support of common schools.** After setting apart therefrom for a contingent fund not more than ten thousand dollars, the Commissioner of Education shall apportion *annually* the money appropriated for the support of common schools *as follows:*

1 To each city and to each union school district which has a population of five thousand and which employs a superintendent of schools, eight hundred dollars. This shall be known as a supervision quota.

[2 To each district having an assessed valuation of twenty thousand dollars or less, two hundred dollars.

3 To each district having an assessed valuation of forty thousand dollars or less, but exceeding twenty thousand dollars, one hundred and seventy-five dollars.

4 To each district having an assessed valuation of sixty thousand dollars or less, but exceeding forty thousand dollars, and to each Indian reservation for each teacher employed therein for a period of one hundred and sixty days or more, one hundred and fifty dollars.]

2 To each town school district, two hundred and fifty dollars for each of the school districts in such town school districts on September 1, 1918. If a new town school district shall be organized after September 1, 1918, there shall be apportioned to such district two hundred and fifty dollars for each of the school districts in such town school district. If a school district shall be transferred from one town school district to another, the town school district to which such school district is transferred shall receive the apportionment for the transferred district.

3 To each union free school district, to each independent school district organized pursuant to the provisions of subdivision 7 of section 331 of this act, two hundred and fifty dollars. The apportionment provided for by subdivisions two and three shall be known as district quotas.

4 When a town school district, union free school district, or independent school district contains a consolidated district established since March 25, 1913 there shall be appointed to such town school district, union free school district, or independent school district a district quota for each of the school districts embraced in such consolidated district.

5 To each of the orphan asylums which meet the conditions mentioned in article 35 of this chapter, one hundred and twenty-five dollars.

[6 To each of the remaining districts and to each of the cities in the State one hundred and twenty-five dollars. The apportionment provided for by subdivisions 2, 3, 4, 5 and 6 shall be known as district quotas.]

6 To each Indian reservation for each teacher employed therein for a period of one hundred and sixty days or more, one hundred and fifty dollars.

7 To each such district, city and orphan asylum for each additional qualified teacher and his successors by whom the common schools have been taught during the period of time required by law, one hundred dollars. The apportionment provided for by this subdivision shall be known as the teacher's quota.

8 To a school district which has failed to maintain school for one hundred [sixty] *eighty* days or which has employed an extra teacher for a shorter period than one hundred [sixty] *eighty* days such part of a district or teacher's quota as seems to him equitable when the reason for such failure is in his judgment sufficient to warrant such action.

9 To each separate neighborhood such sum as in his opinion it is equitably entitled to receive upon the basis of distribution established by this article.

10 All errors or omissions in the apportionment whether made by the Commissioner of Education or by the school commissioner shall be corrected by the Commissioner of Education. Whenever a school district has been apportioned less money than that to which it is entitled the Commissioner of Education may allot to such district the balance to which it is in his judgment entitled and the same shall be paid from the contingent fund. Whenever a school district has been apportioned more money than that to which it is entitled the Commissioner of Education may, by an order under his hand, direct such moneys to be paid back into the hands of the county treasurer by him to be credited to the school fund, or he may deduct such amount from the next apportionment to be made to said district.

11 The Commissioner of Education may also in his discretion excuse the default of a trustee or a board of education in employing a teacher not legally qualified, legalize the time so taught and authorize the payment of the salary of such teacher.

§ 3 Subdivision 2 of section 492 of such chapter, as amended by chapter 140 of the Laws of 1910 and chapter 511 of the Laws of 1913, is hereby amended to read as follows:

2 No *town school* district *or other district* shall be entitled to any portion of such school moneys on such apportionment unless the report of the *board of education of such town school district or the board of education or* trustees *of such other district* for the preceding school year shall show that [a common] school*s* [was] *were* supported in [the] *such* district *for the instruction of the pupils residing in such district* and taught by [a] qualified teacher*s* or by successive qualified teachers for at least one hundred and eighty days, inclusive of legal holidays that may have occurred during the term of said school and exclusive of Saturdays.

§ 4 The first paragraph and subdivision 1 of section 493 of such chapter, as amended by chapter 140 of the Laws of 1910, is hereby amended to read as follows:

§ 493 **Apportionment of moneys appropriated to cities, academies, academic departments and school libraries.** The Commissioner of Education shall apportion the money annually appropriated for the support of cities, academies, academic departments and school libraries in accordance with regulations established or to be established by him as follows:

1 To each city, union *free* school district, [and] nonsectarian academy *and town school district* maintaining an academic department, a quota of [one] *six* hundred dollars for each such academic department maintained therein. This apportionment shall be known as the academic quota.

§ 5 Section 502 of such chapter, as amended by chapter 140 of the Laws of 1910, is hereby amended by adding thereto a new subdivision to read as follows:

3 To the city of New York, the actual expenditures for the maintenance and support of three training schools, but not to exceed the sum of three hundred and fifty thousand dollars on furnishing the Commissioner of Education such evidence as he shall require of such expenditures.

§ 6 All acts or parts of acts, general or special, inconsistent with the provisions of this act are hereby repealed. The repeal of such inconsistent acts or parts of such acts shall not affect any right existing or accrued, or any liability incurred prior to the passage of this act. This act shall not affect a pending action or proceeding brought by or against a trustee, trustees, or a board of education of a school district, prior to the taking effect of chapter 328 of the Laws of 1917, but the same may be prosecuted or defended in the same manner and for the same purpose, by the board of education of the town school district of which such district forms a part, as though this act had not been passed. Any action or proceeding brought by or against the board of education of a town or a town school unit under or pursuant to the provisions of said chapter 328 of the Laws of 1917, pending at the time this act takes effect, may, if such action or proceeding pertains to a school district included within a town school district as established herein, be prosecuted or defended in the same manner and for the same purpose by the board of education of such town school district as though this act had not been passed. If such an action or proceeding brought by or against the board of education of a town or a town school unit, under and pursuant to such chapter 328 of the Laws of 1917, pertains to a union free school district maintaining an academic department, such action or proceeding may be prosecuted or defended by the board of education of such union free school district in the same manner and for the same purpose as though this act had not been passed. All contracts entered into by a trustee, trustees or the board of education of a school district prior to the taking effect of this act, under and pursuant to the provisions of the Education Law or of said chapter 328 of the Laws of 1917, shall, if such contract pertains to a district included within a town school district as established by this act, be carried into effect according to the terms thereof by the board of education of the town school district, or if such contract pertains to a union free school district maintaining an academic department, it shall be carried into effect according to the terms thereof by the board of education of the union free school district, in the same manner and for the same purpose as though this act had not been passed. Any right, existing or accrued, or any liability incurred, prior to the passage of this act, by a trustee, trustees, or board of education of a school district, included within a town school district as established by this act, may be asserted and enforced by or against the board of education of the town school district of which such school district forms a part, in the same manner and to the same extent as though this

act had not been passed. Any such right or liability accrued or incurred prior to the passage of this act by the board of education of a union free school district maintaining an academic department, or in behalf or on account of such district by the board of education of a town or a town school unit, under and pursuant to chapter 328 of the Laws of 1917, may be asserted and enforced by or against the board of education of such union free school district, in the same manner and to the same extent as though this act had not been passed.

§ 7 Sections 340 and 341 of the Education Law are hereby renumbered sections 364 and 365; sections 360, 361, 362, 363, 364 and 365 of such law are hereby renumbered respectively sections 370, 371, 372, 373, 374 and 375.

§ 8 This act shall take effect July 1, 1918, except that the provisions of sections 331, 353, 356, 357, 359, 360, 361, 362 and 363, relative to the establishment of town school districts, the election of boards of education therein, and the election of boards of education in union free school districts maintaining academic departments, shall take effect June 1, 1918. The boards of education of towns and town school units as constituted under and pursuant to chapter 328 of the Laws of 1917, shall have the powers and perform the duties conferred or imposed by law until their offices are terminated as provided in this act, except they shall not be authorized to employ teachers for schools in the town school districts established by this act or in union free school districts maintaining academic departments, subsequent to May 1, 1918, but the boards of education of town school districts and union free school districts maintaining academic departments elected under and pursuant to the provisions of this act may immediately subsequent to their election employ teachers for the schools in such districts for the ensuing school year.

ACTION OF JOINT LEGISLATIVE COMMITTEE REPRESENTING STATE EDUCATIONAL ASSOCIATIONS

Educational Legislation — State Aid

To all interested in improving the educational facilities of the State:

A new crisis has developed in the rural school situation. It is assumed and anticipated that the township law will be repealed. But it is the general, if not unanimous, opinion of those who have taken an interest in the country schools, both those who have favored and those who have opposed the township law, that something must be done to improve the condition of these schools, and that we can not go permanently back to the old system. The question arises, "Why should we go back to it at all?" Can not some immediate improvement be assured? Other states surrounding New York have gone forward. Shall New York State not do something, and at once, instead of confessing herself helpless in the face of conditions which are admittedly not to be generally improved under the old system?

A proposal comes from the Senate committee on education to meet this crisis by calling upon the State to contribute a greater part itself toward meeting the expense of education throughout the State. The state allotments have remained nominally the same for a quarter of a century, but are actually less than they were twenty-five years ago, and are relatively

greatly diminished. While the local expenditures for rural schools have been doubled in that period (three millions to six millions), there has been no increase in the state appropriations to these districts. The entire increase in the state appropriations has been apportioned to the cities and villages. Moreover, New York State is now thirty-first in the list of states in the proportion of state to local expenditure for school purposes, and it is twenty-fifth in the proportion of state aid to total assessed valuation.

Under the proposed increase to $250 for each district, the State would not be meeting more than a fair share of the burden due to changed conditions and increased cost. *Under the provisions, therefore, of the plan contained in the bill of the Senate committee on public education, the county of will receive an increased allotment from the State of* $.

In the second place, it is proposed to eliminate from the town school unit all the union free school districts which maintain academic departments, and to make an allotment to each in the amount of $600. An especially heavy burden rests at present upon many of these districts.

In the third place, it is proposed to maintain the larger, that is, the town, unit of taxation and administration, except when the towns are too large for one board; but to consolidate no districts except upon the vote of the districts affected.

New York State is hesitating at the moment. There is a strong demand for the repeal of the township law. Its enactment has, however, served a good purpose in inciting a greater interest in the schools of this State. But it would be a disaster to the State and a cause for humiliation in the eyes of all the states, if New York were to accept as inevitable a system which every other state in this part of the country has abandoned, and were to decline to bear a fair share of the expense which an improved condition of the schools makes imperative.

F. D. BOYNTON, Superintendent of Schools, Ithaca
Chairman Joint Legislative Committee
H. S. WEET, Superintendent of Schools, Rochester
President, State Teachers Association
S. R. SHEAR, Superintendent of Schools, Poughkeepsie
President, State Council of Superintendents
GEORGE H. COVEY, District Superintendent of Schools, Westchester county
President, State Association of District Superintendents
A. R. BRUBACHER, President, State College for Teachers
P. I. BUGBEE, Principal, Oneonta State Normal School
C. EDWARD JONES, Superintendent of Schools, Albany
ARVIE ELDRED, Superintendent of Schools, Troy
DANIEL J. KELLY, Superintendent of Schools, Binghamton
RAY P. SNYDER, District Superintendent of Schools, Oneida county
JOHN D. JONES, District Superintendent of Schools, Allegany county
J. M. SCHOONMAKER, District Superintendent of Schools, Ulster county.

The following table shows the amount of ADDITIONAL PUBLIC MONEYS which would be apportioned by the State to the several counties of the State under the terms of the township school bill introduced by the committee on education in the senate:

COUNTY	DISTRICT QUOTAS	ACADEMIC QUOTAS	TOTAL
Albany	$14 675	$1 500	$16 175
Allegany	23 700	8 000	31 700
Broome	17 925	2 500	20 425
Cattaraugus	27 000	9 000	36 000
Cayuga	35 050	5 000	40 050
Chautauqua	28 150	10 500	38 650
Chemung	10 100	3 000	13 100
Chenango	21 800	6 500	28 300
Clinton	13 550	5 500	19 050
Columbia	16 550	3 000	19 550
Cortland	12 300	2 500	14 800
Delaware	26 775	6 500	33 275
Dutchess	21 075	6 500	27 575
Erie	31 200	9 500	40 700
Essex	13 150	7 000	20 150
Franklin	14 175	4 500	18 675
Fulton	8 250	1 500	9 750
Genesee	14 875	4 500	19 375
Greene	12 000	3 500	15 500
Hamilton	4 050	1 500	5 550
Herkimer	18 000	4 000	22 000
Jefferson	35 825	11 500	47 325
Lewis	17 100	4 000	21 100
Livingston	19 575	6 000	25 575
Madison	19 525	9 000	28 525
Monroe	24 725	6 000	30 725
Montgomery	12 100	3 000	15 100
Nassau	7 125	7 000	14 125
Niagara	18 650	3 000	21 650
Oneida	29 000	12 000	41 000
Onondaga	28 875	11 000	39 875
Ontario	20 850	4 500	25 350
Orange	18 675	7 500	26 175
Orleans	15 150	2 500	17 650
Oswego	24 325	5 000	29 325
Otsego	25 300	10 000	35 300
Putnam	6 100	2 500	8 600
Rensselaer	15 725	2 500	18 225
Rockland	5 725	3 500	9 225
St Lawrence	46 675	14 000	60 675
Saratoga	17 800	3 500	21 300
Schenectady	5 900	1 500	7 400
Schoharie	15 450	3 000	18 450
Schuyler	9 375	2 000	11 375
Seneca	11 000	2 000	13 000
Steuben	34 175	9 000	43 175
Suffolk	16 000	14 500	30 500
Sullivan	13 450	4 500	17 950
Tioga	13 250	4 000	17 250
Tompkins	14 675	4 000	18 675
Ulster	20 050	2 500	22 550
Warren	8 875	3 000	11 875
Washington	20 750	5 000	25 750
Wayne	24 575	6 500	31 075
Westchester	14 200	8 500	22 700
Wyoming	18 325	5 000	23 325
Yates	11 525	1 500	13 025

This selection of letters and newspaper clippings indicates the attitude of the people in regard to the proposed amendment of Township Law.

Township School Law Amendments

Albany, Dec. 11.— Republican leaders have decided that legislation must be passed at the coming session of the legislature modifying the law enacted last year, known as the township school law.

This decision is the result of complaints from the rural districts, where it is claimed that the law has worked a hardship on the communities having rural schools. It is charged that the expense of the school system has been increased without proportionate increase in benefits of the education system.

It is said that the demand from rural districts that the law be changed this year will be so insistent that no legislator having such a district will dare to turn an unheeding ear to his farmer constituents. And it was by votes of men representing the rural districts that the bill passed the legislature last session.

The changes to be made in the measure, it is said, will make the plan a home-rule one, so as to permit localities to adopt the township system or reject it as their own judgment may dictate. Of course, this plan will be opposed by the state department of education, which wants a system of school administration uniform for the state. But the legislators, warned by the decreased pluralities of many from the rural districts, undoubtedly will override the department officials.

Under the law as enacted at the last session, certain school districts were omitted from the provisions of the statute. These comprised all union free school districts having a population of 1,500 or more; all union free districts employing fifteen teachers or more, and all of the school districts included within the county of Nassau.

It is said that the bill amending the township school bill will be one of the first to be introduced when the legislators return to Albany for the winter work.— *Buffalo Express, December 12, 1917*

Ask Amendments to Machold Law

Canton, Dec. 12.— Practically all the afternoon of yesterday was given over by the board of supervisors to a discussion of the Machold township school law. Most of the district school superintendents of the county were present, and Assemblyman Frank L. Seaker and representatives of the town school board of Lisbon were also present.

District Superintendent Edward McDonald, Massena, opened the discussion. He said that he thought the law should be amended so as to exempt union free schools from its action. He said that the most of the complaint had come from increased taxes, but that there were a number of causes for increased cost of operation of the schools for which the law was not responsible, such as the fact that teachers' wages had been increased from 10 to 15 per cent, that fuel cost more, and that for a number of

years the country districts had been looking forward to the time when some similar law would be enacted and had deferred making necessary repairs to their school property pending the time when the town should take the property over and make the repairs.

He said that about the only added expense caused by the law was the salary of the clerk and treasurer and that in some cases larger salaries had been paid to these officers than were necessary. He thought $100 to $150 should be sufficient to pay the salaries of these officers. He recommended that the districts should be permitted to contract with one another, saying that in his district he knew of one school with only two pupils and another with only one. He said that the law did not permit of elimination of a district except by a referendum vote of all the districts in the township, and in this respect did not allow of consolidation and elimination of districts so readily as the old law.

Mr. Moore made a lengthy speech as representing the farmers of Lisbon, charging that the bill had been sprung on them unawares, but this Mr. McDonald denied, calling attention to the fact that the bill was endorsed by the granges generally and by the state grange and also by the board of supervisors at its last annual session, and that the matter had been in the air for several years.

District Superintendent William E. Clark spoke in favor of the bill as a whole, but said that some amendments should be made and that he was assured by the state department of education that it was of the same mind. One of the amendments suggested provides for the town's taking over the property of the districts, which was one of the provisions of the law particularly objectionable to the Lisbon men.

Assemblyman Frank L. Seaker stated that he voted for the law because he believed it was a good law and that he still believed it to be a good law in its main features. He called attention to the fact that the law had been in force only about four months and was endorsed by granges and other bodies generally when it was presented and that he thought it should have a fair trial. Supervisor Hatch of Russell spoke in opposition to the bill, saying that he thought it tended to take the authority out of the hands of the residents of the districts and put it into the hands of those not so much interested. J. Leslie Craig of Lisbon said he would be satisfied with having the bill amended in certain particulars, but if it could not be amended, he was for its repeal.

After some further discussion, Mr. Chaney introduced a resolution which was adopted and which stated that the board favored the amendment of the law so as to take the union free school districts out from under the operation of the law and to do away with the provision providing for the town's taking over the property of the districts.

Mr. Daly introduced a bill to permit the town of Colton to borrow the sum of $2,000 for highway purposes.

At its meeting Monday evening, the board went on record as favoring an amendment of the election law so as to provide for the having of one election district for every 500 of voting population.—*Watertown Times, December 12, 1917*

Sweet Expects Amendment to School Measure

Modification, not repeal, is the legislative program with respect to the Machold township school law, according to Speaker Thaddeus C. Sweet of the Assembly, who is preparing to take up the reins next week for his fourth consecutive year in Assembly leadership.

"Sentiment is overwhelmingly strong for some modification of the Machold law," said the Speaker yesterday at his home in Phoenix, "so as to make it more workable without sacrificing its fundamental principle—higher education for children of rural districts.

"I think it will be possible to make it less burdensome without a complete repeal, although a course so drastic as that is possible if no easier methods can be found. The State Department of Education, grange leaders, prominent educators and legislators are devoting a great deal of thought to the subject and a great many suggestions have been made.

"One of them, which I recall particularly, is that the unit for the law's operation be made the county, instead of the township. It happens frequently that certain townships in the county have big taxable corporate interests, like trolley and lighting franchises, while neighboring townships have none. Enlarging the unit would spread the tax burden over a larger territory."—*Ogdensburg Journal, December 27, 1917*

The Abused Township School Law

The Township school law, constituting Article XI-A of the State Education law, continues to absorb public attention, particularly in the rural districts. It is the leading subject of discussion at Grange meetings, special meetings of taxpayers have been held in different parts of this county, and a few days ago delegates representing aggrieved citizens held a conference in Canandaigua with Senator Carson and Assemblyman Tyler and presented resolutions demanding repeal of the law.

Not before in years has a legislative enactment aroused such bitter controversy as has this act of the Legislature of 1917, and while not a few representative citizens defend the law in its general scope, there is wellnigh universal criticism of some of its provisions and a widely-expressed demand for its entire repeal.

Judging from the communications printed in recent issues of *The Times* and others since received, the new law is condemned for four principal reasons:

1—The largely increased taxation for school purposes which has followed its enactment, doubling, trebling and even quadrupling former school taxes.

2—The injustice done taxpayers of certain districts through the spreading over a whole town of a tax for new buildings, constructed for the immediate benefit of a locality.

3—The alleged centralization of authority in the State Department of Education and the alleged robbing of the people of control over the local schools.

4—The elaborate and costly method provided for the annual election of members of the Town Boards of Education.

There can be no question whatever but that injustice has resulted from the equalizing of taxes in some of the larger units, or that the elaborate election method prescribed will entail larger cost without compensating advantages.

The instance showing the rankest injustice in the matter of taxation is that found in the town of Manchester, where the two high schools, each of which the law requires shall be the focus of a unit of control and taxation, are located in the southwestern corner of the town, so distant from other sections now called upon to bear a proportion of the indebtedness incurred through erection of buildings as to be entirely denied the advantages they afford, being in fact naturally tributary to the high school at Palmyra, in the adjoining county of Wayne, or to that in Clifton Springs, which being in a village of 1500 inhabitants, is constituted a unit by itself.

Other less aggravated cases of injustice might be noted, but this one suffices to show that there is just cause for dissatisfaction and complaint and good reason for amendment of the new law. However, even this criticism is met in part at least by the fact that the law provides that if pupils are nearer to some high school of another unit than the one in which they reside, it is the duty of the town board to arrange for them to attend such school.

The election provisions requiring the nomination by petition of candidates for members of the town board of education, the registration of the voters, official ballots and other machinery of a general election, will entail large expense, serve no good purpose, and would prevent rather than assist in getting the best men to serve on the several boards.

The increase in taxation in some rural districts, owing to their inclusion in units having high school buildings to pay for, as in those above instanced, is unjustifiable, but otherwise it appears that there is no additional expense in school administration involved in the operation of the township law, except that resulting from the employment of a paid secretary of the board of education, the salary of whom has been fixed in the towns of this county anywhere from $50 to $600 a year. At the last named figure this secretary is required to make out the tax roll without additional compensation, and as he must provide the registry list of voters, acts as general purchasing agent and performs other duties as directed by the board, he is probably not overpaid for the work he does, and when it is considered that even at this largest figure the salary is but a very small percentage of the total budget of a town it will be seen that it adds little to the tax rate. The members of the board receive no compensation, the collector gets only the fees that such officers have heretofore received, and there are no more.

Whence then the large increase in this year's levy for school purposes? It is due partly to the general tendency of the times, to increased wages to teachers, to the providing of inside sanitary closets now ordered by the state authorities, to the cost of the required physical instruction, and to the provision made by most of the boards for a surplus with which to open another year. Contrary to quite general understanding, the township law is in no way responsible for the sanitary closets or the physical instruction. Had it never been enacted, expenditures for these new features,

amounting in each town to several thousand dollars, would have had to be made, and in case of its repeal could not be avoided. The proposed surplus would seem to be a wise provision in view of the fact that the balances in the hands of the old school trustees must be returned to the taxpayers and the new boards had to start the year with an absolutely empty treasury.

As to the charge that the new law takes control of the schools from the hands of the people and centralizes it in the hands of state officials there seems to be no foundation. The control is taken from district trustees, in whose election usually only a handful of people have participated and placed with a board of five members in each town or unit, but these five are to be elected by the people, are directly responsible to the people and exercise no power over the schools, the hiring of teachers, or the making of improvements that their predecessors did not possess. It is true that they are empowered to make up the budget, but the trustees under the old system could arbitrarily increase the tax levy over the sum voted if they found it necessary in order to obtain teachers or make improvements. It is true that, while consolidation of districts can only be brought about by vote of the people interested, a board may in its discretion close a school, but when it is known that some of the schools have no more than 8 or 10 pupils each and that the members will presumably act for the benefit and convenience of those from whom they derive their power it need hardly be feared that injustice will be done in this respect. Conditions are very different from the time a few years ago when each rural school had 20 or 30 pupils, including boys and girls 15 to 20 years old. Now if such children go to school at all it is at a high school or academy.

The law's advantages, as pointed out by discerning taxpayers and practical school men, are manifest. The unifying of the control of the schools in a town or other unit will make for a higher and more uniform standard and better equipment. The equalization of the school tax rate throughout a town will remove the unfair advantages possessed by one district over another, perhaps adjoining, by reason of the possession of railroad or other corporation property, an advantage as great as that between $2 and $10 per $1,000 of assessed valuation. As the change made a few years ago from district to town control of road supervision, which it is remembered was for a time strenuously resisted, made for better roads and equalized the cost of their maintenance, the township school system, if amended to avoid unnecessarily cumbersome and expensive elections and to remedy such injustices as those presented in the town of Manchester, may be depended upon to make for better schools and a fairer distribution of the cost of their maintenance.

The law is a new one and has not as yet had a fair test. The township system of school control for which it provides has the unqualified endorsement of the most experienced and best qualified educational men in the country and has been put in operation in most of the Eastern states, including Ohio, Pennsylvania, Massachusetts and other commonwealths recognized as the most progressive in the Union. Its operation will not unlikely lead to, or be accompanied by, increased cost in the maintaining of schools in rural sections, though, we are assured, in many cases the taxes in future years will be considerably lessened. That is an unavoidable

result of the popular demand for improved and more efficient educational facilities for the rising generation. The people in Canandaigua and other centers of population have been taxing themselves $11 per $1,000 of assessed valuation for the support of schools whose advantages have been placed at the disposal of the pupils from outside at considerably less cost.

But as above indicated the Township school law, in some of its provisions, works rank injustice and necessitates unwarranted expense. It should be amended. Its repeal would be a mistake.—*Canandaigua Times, January 2, 1918*

Township School Law

One of the big issues of the session of the state legislature this winter will be the so-called township school law, which has almost all of the farming districts in the state as stirred up as a hornet's nest struck by a well-aimed stone.

Dr. Thomas E. Finegan, the father of the bill, states that the Department of Education was not satisfied with the bill as it now stands, particularly with that portion of it which deals with the taxation, and every town board in the state affected by the measure was being asked to present its opinion on the legislation with a view to equalizing the financial side of the measure.

"Everything is costing more these days," declared Dr. Finegan. "This is true in regard to education as in everything else. You cannot put through a big question like this and have it satisfactory all at once. There must be revision and we expect to make recommendations to the legislature at this coming session. Some of the districts had large valuations and some of them small and the result was that some had to pay higher taxes than others. The former complained. The chief complaint seemed to be generated by bringing the village high school into the township and this put a higher tax on the farming community. We are going to try to solve this matter in an equitable manner."—*Warrensburg News, January 24, 1918*

Township School Law

Rochester, Jan. 24.—Senator James W. Wadsworth has begun suit in Supreme Court in Rochester to contest the constitutionality of the amendment to the state education law taking effect last August which made whole townships instead of school district units for the assessment of school taxes. Senator Wadsworth is represented by Elihu Root, former senator from New York, and Frank K. Cook, deputy attorney-general; the town is represented by A. M. Little of Rochester, and the state education and tax departments are represented by Frank B. Gilbert, chief counsel of the University of the State of New York.

The suit is brought against the Board of Education and tax collector of the town of Caledonia, in Livingston county.—*Ogdensburg News, January 25, 1918*

Note: Senator Root was not retained in this case and did not appear in the case. It was generally believed that his name was used in this connection to give the prestige which his name carries to the repeal of the law.

School Law May Be Amended

There has been a considerable opposition among the farmers of the whole state against the operations of the township school law enacted at the last session of the legislature. The taxes of the rural regions were largely increased by the provisions of the law, and although the educational advantages to the children of the state were largely increased under the law, the opposition came from those who thought more of taxes than they did of education. Catering to the opposition Assemblyman Martin, of Oneida, introduced a bill in the legislature last week providing for the repeal of the law. This was referred to the education committee, and word comes forth that the bill will be allowed to die in committee, as the state board of education will oppose its passage to the utmost. It is probable, however, that the bill will be amended so as to remove a number of its most objectionable features, among which is the increased taxation.—*Montgomery Standard and Republican, January 25, 1918*

Modify Township School Law

There may be many faults to be found with the Township School Law but it appears somewhat rediculous to attribute every failure connected with the school work of the State to the application of that popular law.

Those who attack the township school law should not include Governor Whitman in their tirade as he approved that law simply because the Granges of the counties and state represented that law was wanted and in his effort to give the people what they wanted, or thought they wanted, he approved the township school law; what better could any Governor have done regardless of political affiliations? Governor Whitman could approve or repeal that law without all this agitation and committee work and with just as little encouragement as he endorsed it to become a law—he is a Governor who wishes to give the people what they want.

The township school law was endorsed by the State Agricultural Society, the State Grange and other bodies. Every State in New England has adopted the township system. Every state bordering upon New York State has discarded the old district system and adopted the township plan.

When the Union Free School was adopted in 1868 the opposition was bitter because it would tax those without children and increase the tax rate.

Because in the past the district school filled an important educational position is no reason that it does so now. The old carryall has given place to the automobile and the scythe to the mowing machine, both were necessary things in their day, but their day has passed. Forty years ago the apex was reached. There was then in the rural districts one hundred thousand more children than there is today. Right in the town of Bethel there are schools that now have ten to a dozen pupils that formerly had from twenty-five to forty-five. While the village schools have kept pace with the times the district school is in many respects where it was forty years ago, but lacking the enthusiasm of numbers.

Recent statistics show that there are fifteen schools in the state now in each of which there is just one pupil. There are eighty-six in which there are 2; 116 with 3 pupils; 258 with 4 pupils; 357 in which there are

but 5 pupils; 600 in which there are less than 7, and 3,800 in which there are less than 10 children in attendance.

It does not need any argument to convince any reasonable person that a school with from one to five pupils is hardly a school in any sense. It is for the elimination of these schools by consolidation and the merging of the resources of scattering districts, so that one good school would take the place of several poor ones, that the township school law was passed; that law still left the matter of consolidation to the people of the districts affected, and they could continue as they are or consolidate at their option. In this respect there was no privilege taken away from the taxpayer by the township school law.

The meeting at Monticello last week there was considerable reference made to the purchase of sanitary toilets and the expense connected with their purchase — the indebtedness of the town of Bethel for toilets being $1,586.27. The committeeman from this county should become more familiar with the township school law as the installation of sanitary toilets is no part of that law, and no reference is made to these toilets in any section of the township school law.

They are made compulsory by a regulation of the State Board of Regents who are to be complimented on their relegating the unsightly and unsanitary district toilet to the past ages.

The Boards of Education had the authority to purchase the toilets and install them in the schools of the town and they have followed the directions given them by the State Department of Education so that all the schools would have their sanitary toilets without the cost coming on each individual district, while every district gets the benefit.

This is about the first time an indebtedness was incurred upon the town of Bethel and each section derived a benefit from the contract.

Take for instance, in the year 1912, the town board of this town with John Townsend, supervisor (the committeeman appointed at Monticello to go to Albany), entered into a contract involving an expenditure of some $4,850 for road machinery for making stone road; year after year since that time the tax payers of every school district in the town have been paying out their money on the contract price of the machinery and how many districts have had a foot of stone road built in their borders? The Board of Education cannot be justly criticised for their impartial work in installing sanitary toilets to comply with law and decency, neither is the township school law responsible for the disappearance of the old district privies.

The physical training and the expense connected with its conduct in rural districts is outside the township school law by special statute of its own, yet it is placed among other offensive things that go to make the township school law so unpopular.

The cost of carrying on the township law next year in the town of Bethel would be far less than the past year, but the *Times* would be as well pleased for a return to the former system of the district school and the board of trustees. We hope the repeal will take place before the time of the annual school meeting, when the expense of the conduct of the election under the township school law can be omitted and the clerk of the Board of Education can vacate the duties of his office.— *White Lake Times, February 22, 1918*

Finds Advantages in New Town School Law

By CHARLES J. HERRICK

The *Knickerbocker Press,* on January 21 last, contained an article on the town school law, criticizing my article approving of this school system, published in the same paper on January 14. This critic, writing from Voorheesville but stating that Guilderland was her town, objected to my approval of the present system on the ground that I was a lawyer and a city man and, therefore, unfamiliar with country conditions and the wishes of farmers relative to the education of their children.

My observation has been that the people attacking this system have indulged in unnecessary personalities in order to distract attention from the real reason for their opposition to the law, which consists almost entirely in their objection to contributing their fair share of the amount which is necessary for the maintenance of suitable schools for country children. While my own occupation and place of residence have nothing to do with the merits of this question, yet for almost eight years I have lived continuously on a farm of 150 acres, and I send my own children to one of these rural schools. I have the same objection that she entertains to paying unnecessary taxes, but as a parent of school children I wish the best system that is practical adopted for our country schools and I am willing to contribute whatever my share may be towards the improvement of the schools throughout the town. I have no financial interest of any nature in the maintenance of the present law.

I assume that none of the people would be willing to accept either this critic or myself as competent to plan a system for the proper management of rural schools. A portion of the money raised by the state through general taxation is used to employ the best experts that can be found to manage our schools through the state department of education. The New York state department of education is regarded as the equal of any similar organization in the United States. It is their duty, which they have properly discharged, to thoroughly investigate the condition of our rural schools and to endeavor to improve them wherever possible. This department is familiar with the work done by similar organizations in other states in the Union. They know that the country school system which we have just adopted has been in operation for several years in most of the states on each side of us, that it displaced in these states the same system that we have just discarded, and that in each of these states it has fully demonstrated its great superiority over the old school system.

We are fortunate in having at the head of the department, charged with responsibility for the care and management of our rural schools, a man who is recognized by educators as one of the best informed, most practical and progressive educators engaged in this particular field. Dr Finegan not only has demonstrated his worth to the people of the State of New York but has received the unqualified approval and support of the National Society of School Superintendents who have selected him as their president, and thereby demonstrated their complete confidence in his ability, his knowledge, his experience in educational matters and his management of our rural schools. It was only after a most careful investigation by Dr. Finegan



CHARLES J. HERRICK
An advocate of the township law

that the State department determined to abolish the old system of managing our schools, and to introduce in its place the system which the states on all sides of us were employing, and the system which is similar in many respects to that found in most of our cities. It would be the height of folly for people, who at best can be classified only as amateur educators, to argue that their ideas should be substituted and adopted by the State in place of the mature judgment of the greatest experts in this country.

The two main objections urged by opponents of this system are that it deprives small communities of local control and that it uses money raised in one locality for expenditure in another. Under the old system the trustees prepared budgets, and these were submitted to a school meeting of the taxpayers. Under the present system, while the budget is prepared by the board of education and published for the benefit of the entire town, yet no attack can be made successfully upon this budget if the proposed appropriations are for purposes recognized by the law and kept within the limitations prescribed by the law. Under the old system the taxpayers had the power, and this power usually was employed to cut down the budget so as frequently to prevent necessary improvements from being made, and competent teachers from being employed. The experience of sixty or seventy-five years has demonstrated that this system for these reasons has been a failure. The new system is based upon the same principles upon which all other town money is raised and disbursed. The principle of selecting competent men to take charge of such matters and trusting to their good judgment to refrain from extravagance and to spend the money not only legally but wisely, is followed invariably in the town government, in the city government, in the county government, in the State government and in the national government. The old system was an anomaly. It grew out of the situation where the private schools of several generations ago, which had been supported by the people in the vicinity, were converted into public schools for the free education of children and all the people in that little locality instead of merely the parents of the children at school, were forced to contribute for its support as a matter of public policy. But this system never was a success, and we have outgrown its necessity. It has given way to a modern system and we cannot go back to it.

In the disbursement of money raised for general town purposes we may find, for instance, that a large sum is used for the construction or maintenance of a bridge that is used by but a portion of the town, yet the people in another portion of the town who will never have occasion to use this bridge are forced to contribute towards paying for it; but sooner or later the latter in turn will require some public improvement, and then the section of the town which has enjoyed the benefits of the bridge will be taxed to pay for the public improvement in the other section. All are taxed for the general public good of the whole town, and so it is, and should be, with the schools. It is far more important for a man living in the southwest corner of a town to have the children in the northeast corner properly educated than it is to have a bridge or some other local improvement constructed in that locality, for he is sure to benefit sooner or later by the improvement in these children which must eventually benefit the entire town.

The new system affords possibilities which could not even be contemplated under the old system. Let me illustrate this by what has been done in our

own town, and, lest some reader may say at the startoff that such improvements must have been extremely exensive, perhaps unwarrantably so, I could mention that whereas the critic from Voorheesville stated that in her town of Guilderland there are thirteen schools for which the town was obliged to raise $25,994, yet, in the town of Bethlehem, there are fifteen schools for which our town raised less than $25,000, and our tax rate was but seventy-two cents on every $100 of assessed valuation. The first improvement made by our board which would not have been practical under the old system was to employ a trained nurse, to act in the double capacity of supervisor of physical training and school nurse for all the schools in the town. Whatever criticism may be made of the office of supervisor of physical training, every well informed person must concede that a competent school nurse will protect the health of school children, perfect the sanitary conditions of our schools and improve the personal appearance of many of the children. Every child in our schools is examined carefully by this nurse. Those having difficulty with their eyes or with their hearing or breathing, who have defective teeth or other physical weaknesses are reported to their parents, who are informed of their condition, advised to consult a physician or surgeon and frequently induced to take the necessary measures to safeguard the well being of their children. Our school nurse was largely responsible for the speedy control of an epidemic of typhoid fever in one of our large villages which was exciting the consternation of our people, and might have led to the gravest consequences. Our experiences so far has imbued us with great confidence in this plan of having a competent trained nurse to safeguard the health of our school children.

We next organize a rather unusual type of school, offering an academic course for children of the first and second year in high school, and what may be termed an industrial course to cover a period of four years to be taken by children from the seventh grade upward. The principal of the school is a graduate of the agricultural department of Cornell university. He is giving a thorough course in agriculture at this school extending over a period of four years and designed primarily for the benefit of farmers' sons, which includes also a very practical course in carpentry, forge work and machinery. We have employed also for the benefit of the girls a graduate of the State College for Teachers who gives a thorough course in home economics, including cooking, sewing, household management, home nursing, etc. This school is open to all the children of the town free of charge. Moreover, we encourage children from distant parts of the town to come to the school by paying all, or the greater part of, the cost of their transportation. Some of these children come by trains, some by motor buses and some use bicycles in good weather and horses in bad weather. We have taken out the seventh and eighth grades from two of the district schools in close proximity to this central school and give the children of these schools an option of coming either to the central school, in which event we pay their transportation, or of going into the city of Albany, in which event we pay their tuition, which amounts practically to the same as their transportation. Courses are so arranged that a child in the seventh grade spends his forenoon in the regular rural school, located in the same village in which is situated the new school, where he gets his usual elemen-

tary work, while he spends the afternoon in the new school at his industrial work. Children in the eighth grade spend their mornings at the new school, taking the industrial course and their afternoons in the old school getting their regular elementary work. This new school is located in an old dwelling house, and one of the novel features is an arrangement by which the teacher of home economics has three girls living in the school with her for the first four days of the week, so as to be under her constant care and supervision, and in this way learn home management to far better advantage than they can merely in classroom work. When these girls have finished a period of two or three weeks living at the school their places are taken by three other girls. Of course, during the entire period all girls are having their regular cooking and sewing lessons in the school kitchen or sewing room. While no charge is made for the girls' lodging they all contribute towards the expense of maintaining their table at the school, and this amounts, as the mothers of some of the girls have stated, to about the same sum that it would cost for their meals at home. Such a school is made possible because the State pays half the salary of the principal, one-third the salaries of the other teachers and makes a generous allowance for equipment.

We have adopted in our town the principle of promotion in order to encourage and reward our teachers. If a vacancy occurs in a position that is more desirable than that held by another competent teacher in our town, we believe in promoting such a teacher to this vacancy rather than going outside of the town. This principle, of course, could not be applied under the old system. It has worked extremely well in operation. In one of our village schools the principal got into a row with some of the people there and before an investigation could be made by the board he broke his contract and deserted the school. It became necessary to fill his position immediately. We were able to transfer to this place a teacher who had been doing excellent work in another school in our town who thereby was rewarded by being given larger pay and a splendid opportunity to demonstrate her ability and authority in a prominent position. She already has made a great success in her new location and should win a reputation that will lead to further advancement, if not in our town perhaps in other towns or in cities, where they could afford to pay more for a first-class teacher than our town may be justified in paying. The place she left vacant has already been filled by a competent teacher, and the people of the village from which she was taken realize that they in turn, when a vacancy occurs in their school which is superior in many respects to most of the schools in our town, will be able to call upon the rest of the town to surrender to them the most competent teacher occupying a position of inferiority to that becoming vacant. We believe this system of promotion will improve the schools throughout the town, and even make our system attractive to teachers outside of the town, who otherwise might not care to take a position in our town that in itself might not be particularly advantageous, but as a stepping stone to something better where the merit system is recognized might be extremely desirable.

We have also found it is advisable and necessary to employ a regular substitute in our town, which could not have been done under the old system.

We have four classrooms in one of our village schools, and three class rooms in another village school. The principal of each of these schools is one of the regular teachers whose work confines him to his own class room, and prevents him from properly supervising the other class rooms. Notwithstanding this he has been held responsible for the condition of the entire school. The employment of this substitute enables us to send her for a portion of her time to each of these schools, thus permitting the principal to surrender his class to the substitute and supervise the rest of his school. The substitute also takes the place of other teachers at the school as well as the places of teachers at our one room schools, thus enabling the regular teacher to spend a day or two visiting and inspecting other schools, either in our own town, or in the adjoining cities. The visiting teacher is enabled in this way to observe different methods from those employed in her own school and thereby improve her own work. This system so far has worked well and is meeting with enthusiastic response from the teachers.

We have made it a point under this new system to have all the teachers of the town meet the board once every four weeks, at which time they file their reports of the school work, and obtain their checks for four weeks' salary. This permits the board to meet frequently all the teachers and to discuss with them various problems involving the different schools, and also enables the teachers to become acquainted with each other, and to talk over with each other the various questions of school management in which they are interested. We have also arranged to have an expert on rural schools attend these meetings and deliver a course of lectures on modern methods of teaching and managing rural schools. We hope also that we can arrange to have the younger teachers in our town who have not had the advantage of a course at a normal training school, spend a portion of their summer in attendance at one of the summer courses at a school devoted to the training of rural teachers. We expect as a result of these measures to increase the teacher's interest in her profession, to stimulate her ambition and to improve her methods of teaching; and we intend to so organize the force as to promote those teachers who demonstrate their ability and their devotion to their work.

The result will be that we should have very much better teachers and greatly improved schools, with corresponding advantages in the education of our children. All of these things are done in many of our cities where the same system of school organization is in operation that is provided under the present town school law. The results have been satisfactory in the cities and we anticipate the same improvements in our country schools.

I should add, inasmuch as some of the frenzied opponents of the new system have stigmatized it as an example of "Prussianism" by which the schools of the State will be managed by the State educational department instead of by the local representatives, that all of these changes originated with our own board, that none of them was ordered or even suggested by the State board, although each of them after adoption tentatively by our board was submitted to the State department and approved by it before being put into operation.

Elsmere, January 25.—Albany Knickerbocker Press.

New School Bill Brings More Money

The Machold Township School Law will undoubtedly be repealed. Opposition to it has been so bitter on the part of the State Granges that even a reasonable lease of life seems likely to be denied this measure. The principal ground of objection is increased and unequal taxation. As the township system has for many years been an accepted system, has been adopted in every adjoining state as a progressive plan for the improvement of rural education, and has been publicly declared by our Department of Education to be the most forward step in rural education since the establishment of free schools, everyone must be deeply impressed with the advisability of a substitute measure which will save to the people of the State such provisions of the law as the public welfare requires, while affording relief from provisions which have resulted in inequalities or improper burdens.

A bill has already been introduced in the State Senate known as the "Senate Bill on Public Education" which to a remarkable degree eliminates the objectionable features of the Machold Law and includes new provisions for State aid of high and rural schools which should ensure its enthusiastic endorsement by every member of our organization. Your legislative committee and the undersigned were assured in a conference at the Department Wednesday that its provisions are most acceptable to the Department and immediate communication with all our members acquainting you with its provisions was advised.

The features which distinguished the bill from its predecessor are:

Union free school districts are withdrawn from the township system. The districts of the township forming a town school district have a Board of Education of three, five or seven members depending on the number of districts in the town district. The union free school district is a separate entity controlled by its own Board of Education as at present. Union free school district may receive nonresident pupils and charge a tuition equal to the actual cost of instruction; the State paying $20, the district from which the pupil comes paying the difference. Smaller units than towns may be created when public interest and convenience require it. Units of administration so as to embrace school districts from two or more towns, even if in different counties, may be organized. Independent districts may be created.

State aid provided by this bill is greatly increased. Every school district in every town school district will receive a district quota of $250. Every union free school district will receive a district quota of $250. To every city, union free school district and town school district maintaining an academic department an academic quota of $600 will be given. In other words every high school will receive $850 in lieu of the $125 district quota and $100 academic quota now received or a net gain of $625.

It is a critical moment in our educational progress as a State. The condition of rural life, the strength of our citizenship, the productive capacity of our farm land and the welfare of the State largely depend on the education of its youth.

Write your assemblyman and senator today asking them to support the "Senate Bill on Public Education." Action on this bill will begin in the

legislature next Monday or Tuesday. One strong collective effort will help to place on the statute books a law which will preserve the good features of the township law and increase State aid for all time.

The additional district quotas which will come to Dutchess county amount to $21,075 and the academic quotas $6,500, making a total of $27,575 of new money received from the State.

The Rural School Bill

The Malone-Lockwood school bill is a measure that is definitely drawn to meet the objections made to the present town school law. It appears on its face to accomplish that object. It is understood to be satisfactory to the department of education and if that is the case it ought to be sent forward for executive approval with the least delay under the regular order.

The new bill defines rural schools as all those in a town except union free schools with academic department begun before May 17, 1917. The district unit is the town but the town board is made up of trustees elected in the several districts of the town and thus the town is a rural school district in the terms of the law and no less than five districts must be united to make a rural district. Where there are twelve or more districts in a town the electors may divide the town into two or more rural districts by popular vote at the annual meeting or a special meeting called for the purpose.

The rural district board of education shall maintain a school in each district going to form the rural, or town district. It shall provide transportation when necessary for children attending school and furnish all needed equipment. It shall establish elementary, high, vocational, industrial, agricultural, and home-making schools or classes, night schools or any other kind of school that shall be thought necessary to meet the demands of the rural district. It may provide for academic instruction in another district if the district in which a student lives has no high school and there is room in an adjacent district for such instruction without new buildings or more teachers.

On the subject of taxation it is provided that the trustees of the rural school district, that is, of the town as a whole, if one district, or of the district if there are two or more in the town, shall prepare an annual budget. In no event is it prepared by the trustee of the single district, who is elected to represent a district in the rural district board. The annual budget need not be approved by vote of the district. But if there is a supplemental district budget for any reason it must be voted by the district.

The taxable property of a rural district is assessed on the town roll and is duly apportioned if the district runs into two towns. The school budgets, annual and supplemental, go to the board of supervisors and are incorporated in the regular town budget, collected by the town collector and finally turned over to the treasurer of the rural school district. The separate districts composing the rural district have nothing to do, evidently except to elect its member of the rural district board of education.

It will be seen that taxes are based on the taxable values of property throughout the town so that no single district has any advantage over another. It will raise the school tax in some districts by raising assessments

and lower it in others, and all through the process of uniform assessments for town purposes including schools. The bill puts control of transportationtion into local hands so that no complaint need arise on that score. In a word it works as might be expected when the single district plan of running schools is changed to the rural district plan of not less than five districts united into one and all districts under the supervision of the State Department of Education.

This bill may be regarded as the best solution to be had of the rural school problem. The old system had to be revolutionized if children were to be induced to remain in the country after coming half way to years of discretion, for the old system had fallen into universal contempt except in the districts that put self-interest of a few taxpayers above the imperative need of sound teaching for New York children in the rural regions.—*Geneva Daily News, February 22, 1918.*

Good Points of Township School Law

There is a statewide discussion on the repeal of the Township School Law, on which a hearing was given in Albany yesterday. There are three bills introduced in the Legislature to repeal this law. School authorities believe the repeal of the bill is a backward step educationally, especially if there is no substitute bill enacted in its place. Senator Brown and Speaker Sweet both joined in recommending some compromise measure yesterday.

Friends of the new Township law argue that it has not had a fair trial. It has not yet been put completely into operation. It requires time to change the entire basis of management of the rural schools of a state the size of New York, and to put the new system into smooth running order. Amendments are needed to adjust certain inequalities in the practical workings of the law, and these should be made without delay. But to repeal the entire measure would mean confusion in the schools and would throw into the scrap heap all the constructive work that has been done under the new law.

The main effect of the law is to equalize the school taxes in a township, and to give help to the poorest districts that have had the worst schools. Here are some of the enlightening statistics in regard to this Township School Law sent out by the Woman Suffrage Party which opposes repeal. There are still 4,000 schools in the State with less than ten pupils each, and over 1,500 school districts where the total amount of taxable property in the district is less than $20,000. The taxable property in one school district may be $500,000 and in an adjoining one may be $15,000. In the first district a man might pay a school tax of two mills on the dollar and the school in that district might have plenty of money. In the adjoining district a man might be obliged to pay ten mills on the dollar and the school in that district would not have money enough to give the children any advantages whatever.

The new law makes the township the unit of taxation in place of the school district and all the property in the township is taxed equally and the money apportioned where it is needed. A Board of Education elected by the voters of the township takes the place of the school trustees. This Board of Education may if thought best, consolidate the small schools of adjoining dis-

tricts. Union Free School Districts of 1,500 population were excluded from the provisions of the law and all Union Free School Districts employing fifteen teachers or more.

A budget for the following year must be made out for all the schools in the township by the Board of Education and be published in the local newspapers and posted where the public may see and discuss it. There is much misunderstanding of the new plan and some of the things objected to are only temporary, due to putting the plan into operation.

The new Boards of Education came into existence without a penny in their treasury and had to make a budget large enough to cover the expense of getting the new plan started. They also had to assume the contracts already made with school teachers by the old school trustees. So that while they had to raise more money last year than may be needed next year, they made less improvement in the schools last year than they will make next year and this has led to some dissatisfaction.

Those who helped frame the bill think it a great mistake to repeal the measure until its obvious faults have been eradicated and the system has been given a brief trial. It is not an experiment but is in line with what several of the other states have done for their children in the rural districts.—*Jamestown Post, February 28, 1918.*

Senator Brown Counters Strong on Whitman

Albany, Feb. 28.—Another hurdle for Governor Whitman to jump in his race to distance opposition from the up-State Republican farmer was raised by Senate Leader Brown yesterday, just when it began to appear that the Governor had outgeneraled Brown in bidding for support from the tillers of the soil.

The repeal of the Township School Law, concededly a wise enactment of the last Legislature but hated by all farmers because it raised their taxes, was being threshed out at a largely attended committee hearing. One speaker after another had pointed out that Mr. Whitman, responding to the demands of the rural voters, had urged the Legislature to repeal the law, before Brown vigorously defended it.

The farmers, whose opposition to Governor Whitman's third term aspirations Brown and his Republican associates have been encouraging, listened in evident amazement to Brown's address until he reached this passage:

"We have 8,300 one-room schools in this State. I propose to the Legislature that we vote $100, $200, or $300 as a State appropriation for each district to bring the educational system of each district up to the standard. I propose that we bring the appropriation for each district to a reasonable equal amount, on the condition that the district raise for educational purposes an amount equal to that given by the State."

Up to this point Brown had been listened to in silence. But thereafter applause marked his every utterance. Brown finally resumed his seat, smiling triumphantly.

When the farmers left for home the agreement was general that, if Brown's suggestion were adopted, the one objectional feature of the Township School Law would be removed, because the State would provide money to cut down the farmers' school taxes.

Last week when Governor Whitman withdrew his nominees for members of the State Farms and Markets Council, it was conceded that he had deprived his Republican legislative opponents of the only issue upon which they might accomplish his political downfall. The farmers had criticised the nominees severely, and the anti-Whitman forces had been making capital of the unpopularity of the Whitman selections.

Now, however, politicians who have been observing the strategic moves on both sides, credit Brown with having maneuvred himself back into a position of potential strength with the Republican farmer element.

Further than that, it was pointed out that Brown, at the same time, had popularized himself with the vast body of educational uplifters who are campaigning for the retention of the Township School Law, which State Commissioner of Education Finley to day called "the most important and beneficent legislation in the interest of the rural schools enacted since the establishment of the free schools in New York State."

The township law, which, by combining school districts, has abolished the one-room school and established central schools where classes are graded and every modern facility provided, was opposed at the hearing by elements which Brown described as "backwoods, barbarians, bourbon and ignorant."

"If you repeal this law," announced Brown, "you will set back education in New York State a quarter of a century. I do not want to be a party to such a poor, cheap, puny demand.

"Such mistakes as there are in the law should be corrected. I am for correction, not, however, because I want to get on any political band wagon. The little red schoolhouse in the 8,300 rural districts of this State is a dilapidated affair, that would not be permitted to stand as a barn on the poorest farm in the State."

Asa Bird Gardner, former District Attorney of New York, who appeared for Rockland County, contended that the "Little Red School is good enough," and that the "Three R's with a little bit of geography and history," are sufficient for the wants of the farmers' children. When Mr. Gardiner read from an arithmetic in use in the country schools, and contended that it was too obtruse to be understood by him, Senator Robinson of Herkimer, remarked:

"I dont know where we'll get an arithmetic simple enough for you to understand."

John Townsend, an up-State farmer, complained that the law worked many hardships on his District School Board, including the purchase of a $6 lock for the schoolhouse door.

"The Red School House was good enough for our father and grandfathers," argued Townsend.

"Do you think we ought to abolish bathtubs because our forefathers didn't use them?" asked Senator Lockwood, of Brooklyn.—*Saratoga Saratogian, Feburary 28, 1918.*

Changing the Rural School Law

A bill is pending in the Legislature to radically amend or repeal the rural school law, which, in effect, provides for the administration and support of the schools by townships instead of by school districts as formerly. We

believe in this matter the legislature should be very certain of its course and not accept without question the theory of the opponents of the law.

This measure, whatever may be its faults, was a long step forward in progressive school administration. It provides for a co-ordinated (popular word nowadays) school system that reaches all the way from the primary school in the rural districts to the university. Practically, it brings the high school within the reach of the boys and girls on the farms. It adds to the efficiency (another popular word) of the village schools, and makes the good roads functionate more completely.

To turn back now, to wipe this law off the statute books altogether, would be taking a step backward, so far as the public schools are concerned. Also, there is a demand that the farms shall be worked to the limit of their capacity. To accomplish this much desired work, it is necessary to make rural life attractive. One thing that has been urged against life on the farm for a family has been that the children are remote from schools and that the educational system is in fact of little account. Of course, distances cannot be reduced by statute nor space annihilated by law, but this school law did accomplish much in educational co-ordination and efficiency. Its best features should be preserved; and probably can be while inequalities in the burden of taxation can be remedied.—*Hudson Falls Herald, February 28, 1918.*

The Machold Law

The compromise made yesterday at Albany on the proposal to repeal the Machold school law seems like the sensible and sane thing to do. Senator Brown promised more state aid for the rural schools, and Speaker Sweet suggested the appointment of a commission to make a study of the township system and report to the next Legislature.

There has been a strong sentiment aroused against the bill which had for its only purpose the improvement of the rural school conditions. The objections have been based entirely on economical grounds and with little consideration of the educational advantages which might flow from the change in the school system.

There has been a lot of sentimental talk about the passing of the little red schoolhouse. Some great men have come from the little red schoolhouse, and we had one president of the United States who never went to any school. But that does not affect the argument that the boys and girls of the farm should have an equal educational opportunity with the boys and girls of the city, and that they do not have under the district school system which it is proposed to re-establish.

Give the township system a fair test, and no one can say that has been done. Dr. John H. Finley, the commissioner of education, is one of the greatest educators in the world today, and is so recognized both in this country and in Europe. He is not a faddist, and there is no man more interested in the boys and girls of New York. He said that when he came to the Educational departments four years ago he found that the children of the rural sections of New York did not have the school advantages he had 40 years ago in the country districts of Illinois.

The city boy has his way open from the kindergarten to the college. So far as education is concerned the country boy does not have that open road. It is to the advantage of the State, and it is certainly to the advantage of the rural districts that every boy in the State has as nearly an equal chance as it is possible to provide.

The township law is not a perfect law, and there can be amendments made to remedy some of the defects. But it is due to the children of the State that it be given a fair trial before it is wiped from the statute books and we return to a system which is condemned by every progressive educator in the country. Let us have a study of the system by a commission to determine how the defects can be remedied before we take the backward step in the matter of the education of the children of our State.

The minister of education for England says after the war that country will be the greatest which does the most for its schools. If that is true of countries it is likewise true of States. New York may decide that it is better to save a few dollars and retain a system of education which will not give the boys and girls of the rural districts the same advantages that the boys and girls of the rural districts of Pennsylvania, New Jersey and Massachusetts now have. But before this great State makes that decision there should be a fair and honest trial of a system which is more progressive and which has the approval of every student of educational matters.— *Watertown Standard, February 28, 1918.*

Whitman Is Trying to Pacify Farmers

ALBANY, *March 2*— "Will Governor Whitman be able to pacify the disgruntled farmers?"

On the answer, politicians believe, depends largely the success or failure of the Whitman renomination boom as the situation stands at present, and consequently the question is foremost in the minds of both the Whitman supporters and the anti group which is struggling to kill the Governor's third term aspirations.

There was a time, a few months ago, when the success or failure of the Governor's ambitions seemed to depend largely on the attitude of the Republicans in the big cities — particularly New York and Brooklyn. But that time has passed. The Governor has effected close alliances with the organizations in these sections, and now the seat of opposition is the up-State and largely the agricultural sections. This is a dangerous battleground, too, for it is the farming sections that pile up Republican pluralities on Election Day, and even the leaders in the metropolitan districts are inclined to think twice before they line up finally behind a candidate who has the opposition of the farmer. Therefore, on successful settlement of the agricultural dissatisfaction depends not only the support of those sections, but by indirection it tends to affect the loyalty of the metropolitan districts.

The dissatisfaction among the farmers hinges on two points — the township school law and the administration of the State Council of Farms and Markets. Governor Whitman is trying to give the farmers what they want in both cases, and so far as it lies within their power the antis are endeavoring to keep the split wide open.

The township school law was passed last winter, on the recommendation of the State Commissioner of Education, Dr. John H. Finley. It wipes out the little school districts, consolidating them in larger districts, for the purpose of enlarging the area of taxation and supplying thereby better educational advantages in the rural districts. The effect, however, has been to jump the farmers' school taxes enormously. They leaped from 10 to 200 per cent. in many sections. That brought the farmers to Albany with a demand on the Governor, who had supported and signed the bill, for its immediate repeal.

The Governor has yielded to their pleas. He is ready to sign the bill repealing the hated act. This might have been the end of the issue, but Senator Brown, leader of the Republican majority in the Upper House and the most active anti-Whitman fighter, has thrown a monkey wrench into the wheels that threatens to tear the whole question wide open and leave it a bleeding sore.

Mr. Brown made a speech at the hearing on the repeal bill on Wednesday, proposing that, as compromise, the State keep on the statute books the plan for better rural schools, and appropriate out of the general fund moneys to stand the extra expense where it bore heavily on the farmers. Brown argued that the system was conceded to be a big advance over the old plan, that it would be a step twenty-five years backward to erase it from the statute books and that if it was an unbearable burden to the farmer the rest of the State should come to the financial rescue and that in no event should the farmer be robbed of his educational advantages.

This has a kick in it that may come back on the Governor from New York City — the section where his renomination boom is now strongest — because it means, if put into effect, a jump in the direct tax levy. The indirect revenues of the State, as matters now stand, will be insufficient. A direct tax of from $10,000,000 to $13,000,000 must be imposed. Therefore, appropriations from the general fund to help the country school districts in addition to the present budget means increases in the direct levy. And New York City pays 70 per cent. of all direct taxes. It will be called on to pay the lion's share of any increase to help the country schools.

The second issue, while it has created scarce a ripple of excitement below the Harlem River has set the up-State afire. It is the State Council of Farms and Markets. The agricultural interests are against the policy that body has pursued. They are against its personnel — in large part. Several of the big farm organizations have passed resolutions condemning it and a State Federation of Agriculture has been formed for the express purpose of fighting it.

One of the principal officers of the Council against whom criticism has been directed is the secretary, Charles Betts of Lyons, but the criticism has been direct, as well, against the members of the Council and Governor Whitman, after sending the names of the ten councilmen — those whom he had named temporarily last summer after the Council was created — to the Senate for confirmation two weeks ago, withdrew them all last week as a result of the protests from the farms. This was another move to conciliate the farmer.— *Brooklyn Eagle, March 3, 1918*

Brown Gives Right Report on Speech

Senator Elon R. Brown yesterday made public transcripts of his arguments Wednesday before the senate and assembly education committees in which he opposed repeal of the township school law and advocated its amendment to correct objectionable features. This action followed objections to the manner in which he was quoted in newspapers carrying reports of the hearing.

Abstracts purporting to comprise the arguments of Senator Brown made before the committee were given to the press at the Capitol Wednesday afternoon and were generally used reporting his talk. When the articles appeared Senator Brown objected to them, declaring he was incorrectly quoted.

When the stenographic transcripts of what he said before the committee were given out yesterday afternoon, Senator Brown said he had been investigating to learn the origin of the abstracts given to the press Wednesday afternoon but had been unable to determine from what source they had come.

"They might have been circulated to put me in a wrong light," Senator Brown declared.

In arguing before the committee for the retention of the best features of the township school law, Senator Brown told of his own experiences, explaining a system which was in use in Wellesley, Mass., and comparing the system with the system then in use in New York state.

"I was amazed at the comparison between that township school and the schools in New York," Senator Brown declared. "It led me to think upon the subject and to study it. Among other papers that I read was one which I think was the report of the board of education of the state of Connecticut for the year 1900 — a very marvelous report framed by Professor Sumner at Yale. I looked over the law and got reports of the various educational systems of the states and I discovered that in most of the northern states there had been a change from the old district system to a broader plan, usually the township system.

"I began to investigate and I found that they had better schoolhouses; that they had larger schools; that they had systems of transporting scholars to central schools; that they spent more money on buildings and on teaching, . . . and that in the rural districts they systematically gave instruction in agriculture. I became satisfied that we were backward in our system in New York, and the reason for our becoming backward was easy enough to apprehend.

"The country districts were more populous fifty years ago than they are today; the families were larger — there were more children within a school district than there are today. The people were poor and salaries were small, but a better class of mind could be obtained to instruct children in those days than can be obtained for small pay today.

"Many of our best citizens received their best instruction in the old select schools which prevailed throughout the country districts, where able men inspired their students. Now, our schools in the country have steadily gone down in attendance. The schoolhouses are poor, miserable, cheap. The majority of them would not be permitted to stand as outbuild-

ings on the best farms in the town. This is the fact about it, and everybody here knows it, that the children in the country haven't received and aren't receiving the education which the rising generation needs if we are to be worthy of the name of a commonwealth at all.

"Now this bill may have faults. I suppose it has. I never knew a bill blocking out a new line of thought and action which wasn't in need of amendment and change. A great many people think that when legislation is passed it should be perfect. Now what I object to about this situation is this:

"I have always advocated doing everything that could be done to make the rural schools of the state stronger, and the rural districts better and more desirable as a place of residence. I believe that the interests of the commonwealth demand that attention. I object, after this bill has been passed, because it has defects and because there are a good many defective people who object to it on untenable grounds. I object to having an issue made upon the subject of education where you find upon one side all bourbonism and ignorance and on the other side progressivism and no alternative. I object to that division.

"I don't want a fight between those on one hand who want to go back to conditions that are undesirable, and on the other hand people who want improved school conditions in the rural districts without any capacity to solve the problem. I object, as a legislator, to being put in a position of either discarding this attempt to improve the schools of the state altogether or giving the people of the state something that they are not satisfied with.

"We should seek now to find out what the just criticisms are upon this legislation and correct them. If we repeal this law, it will set back education in this state for a quarter of a century. I object, as a legislator, to being put in an impossible position and because there is something to correct, to correct it by destroying a great and beneficial measure.

"It isn't consistent with the public interest or with manhood to do a thing of that kind. It may be that there are mistakes in the bill. I am for correcting them, but I am for correcting them not because I am afraid or because I want to get on the "band wagon," but because I believe conditions will be improved — and for no other reason.

"Now education is a state matter. How many millions does the state appropriate annually for education"?

Doctor Finley: "Six or seven million dollars."

Senator Brown: "It is a recognized fact, and has been for decades, that education is the state's duty and the state's obligation, and the particular manner in which it performs that duty — whether by the school district system or the township system or whatever system it may do it — is merely a matter of convenience. The state has been giving six or seven million dollars and in the apportionment of this money it has come to my knowledge that in quite a number of districts they have sent their children to a neighboring district and paid the entire expense with the state's apportionment and levied no tax whatever, and I suppose those people are objecting to this bill.



Honorable Elon R. Brown
President Pro Tem of the Senate and Republican Leader

"It is a novel experience to me to be in harmony with the Woman Suffrage party, but I am their ally or they are mine — we are married today. It may be on the Japanese plan, possibly.

"I want to say, in relation to this matter, that I have had very grave doubts whether, even with an appropriation of six or seven million dollars among the various school districts of the state, the state of New York was discharging its full duty. I understand that there are about 8,300 one-room schools in this state. . . . Now, if the state of New York hasn't given enough to the support of these single-room schools so that the different towns can afford to have the tax levied in the town as it is in the state, on an equal basis throughout the entire state, I am in favor of the state's levying more and giving more to the common schools that cannot be maintained without it.

"Now I want to say to you — I don't want to be unfair and I don't want to institute a plan for the flag and an appropriation — but we have had poor conditions for an awfully long time on the one-room system. We have 8,300 districts with one, two, three, four or five scholars, and they have been maintained for $300, $400, $500 or $600 when it is wholly inadequate.

"So far as I am concerned I stand ready to correct the wrongs in this bill, to recognize the necessity of the state's helping these single-room schools, on the ground that they are single-room schools, and to vote, if need be, to vote $100 more to every single-room school on the average; if that won't do, to vote $200, and if that won't do, to vote $300 to every single-room school for the purpose of bringing it up to a desirable standard of efficiency."—*Albany Knickerbocker Press, March 3, 1918*

Farmers Plead for Red School House

Albany, March 1.— The farmers, for whose political favor there has been a merry race among the various factions of the Republican party, were here in force Wednesday. They came to fight for the repeal of the township school law at the hearing before the Senate and Assembly education committees.

The Governor has sent a special message to the Legislature asking for the repeal of the township school law while Speaker Sweet at the opening of today's hearing announced that he is not only for its repeal but also for the creation of a commission to study the entire question.

A big delegation of women suffragists appeared at the hearing to protest against the proposed repeal of the township law. Senator Elon R. Brown made an impassioned appeal for the retention of the township law.

"The country school," he said, "has been steadily going down in attendance. The schoolhouses are poor, miserable and cheap, and respectable farmers would not permit the majority of them to stand as outhouses on their farms. I do not want to see a return to the intolerable conditions of the past. If this law is repealed education in this State will go back twenty-five years."

The woman suffragists were indignant because they were not consulted on the question of repealing the township law and declared that such action would result in a step backward. They freely criticised the State Education

Department, declaring that one of the principal causes for the opposition to the law was the bungling way in which it was enforced.

Dr. John H. Finley, State Education Commissioner, led the opposition to the repeal of the law, terming the law an effort to give the farmer boy an equal opportunity with the city boy to get a good education. He said that it was a long step forward and that sufficient time had not yet been given to try it out.

Assemblyman Louis M. Martin, of Oneida, marshalled the forces of the farmers who demand the repeal of the township law.

John Townsend, of Sullivan county, insisted that the school that was good enough for Lincoln was good enough for him. Senator Lockwood then asked him if he thought they ought to abolish bath tubs because they did not have them in those days.

John J. Dillon, former State Commissioner of Markets, was vociferously applauded by the farmers when called upon. He asserted that he had never seen such unanimity among the country folks as was evidenced in their demand for the repeal of the township law.

A score of farmers from all sections of the State also spoke, demanding the law's repeal and a return to the little red school house district.—*Port Jervis Union, March 4, 1918*

Wants School Law Retained

Passage of the bill designed to amend the township school law, enacted last year, by correcting certain features that have aroused opposition in the rural districts, rather than the complete repeal of the law, is recommended in a report submitted to the Senate last night by the committee on public education.

The main provisions of the bill are:

The withdrawal of the union free school districts from the township system.

An increase in the State aid of $100 to each of the rural schools of the State, payable to the town.

An increase in the academic quota from $100 to $500 for each of the high schools of the State.

Permitting union free school districts which receive nonresident students to charge a tuition equal to the actual cost of instruction.

Power to create smaller units than towns when the public interest and convenience require it.

Authority to organize units of administration so as to embrace school districts from two or more towns. Even if in different counties.

Authority to establish, when public interest and convenience and local conditions require, independent district.

Increasing the number of members on the board of education in the large units.

"The committee has," says the statement, "in view of the present strain on the resources of the State to meet war conditions, restricted its recommendations for changes and for expenditures to the minimum essential to remedy intolerable conditions to relieve the rural districts of the unjust burdens of taxation which they are required to carry, and to adapt the township system to existing conditions. If the bill becomes a law it will,

in the opinion of the committee meet all reasonable objections of the law of 1917, preserve the good features of that law, and save the State from lapsing into a decadent condition in rural education.

"No internal matter is of greater importance; the condition of rural life, the strength of our citzenship, the productive capacity of our farmland, and the welfare of the State are largely dependent upon the education of its youth.

"No one should fail to see that there is a critical moment in its history and that the failure to solve the pending problem means a backward step instead of a strong, vital, progressive movement in rural education."—*Albany Argus, March 19, 1918*

A Bill Which Would Help the Country Districts

The Senate Committee on Public Education, after giving careful consideration to the bills which have been introduced this session calling for the amendment or repeal of the present township law, has prepared and introduced a bill known as Nos. 1175–1212. We believe that this bill should have the careful consideration of every one of our readers, both those who are especially interested in our schools and those others who are interested in the general welfare of the rural communities.

This bill calls for the amendment of the township law as it now stands so that those provisions which have caused the most criticism and objection are eliminated.

It provides that every district which has an academic department shall be entirely separated from the rural districts. The rural districts would then contribute nothing in taxes toward the support of schools maintaining academic departments. All academic schools would have a separate board of education as under the old district system.

Towns containing twelve or more school districts may be divided into two or more Town Districts but no Town District shall contain less than five school districts. This will make the work in towns containing many school districts more easily and efficiently administered.

A resident of each rural school district shall be elected by the voters of each district as custodian of the school property of the district. His duties are to look after the repairs and improvements made in the district, provide for cleaning the school house, buy the fuel, etc.

An appropriation of $250 to be paid by the State to each town for each school district in the town. An academic quota of $600 to each high school district. As the rural schools are now receiving from $125 to $175 this means that each rural district will receive almost double the amount, on the average, that it now receives.

We have made careful investigation and find that the towns in this vicinity would be benefited as follows: The Town of Boston would receive $1750, an increase of $850. The Town of Colden would receive $2600, an increase of $1100. The Town of Concord would receive $6025, an increase of $2125. The Town of Holland would receive $3400, an increase of $1375. The Town of Sardinia would receive $3900, an increase of $1575. This means an increase in the public money received in these five towns of more than seven thousand dollars.

This is the first bill we have seen in a very long time that takes into consideration the real service which the rural districts are rendering to the State as a whole and responds by offering the financial assistance which has long been their due.

We think this bill of so much importance to the rural and village districts that we urge our readers to procure copies of the bill at once, examine it thoroughly, and see if it should not receive our undivided support.—*Springfield Journal and Herald, March 28, 1918*

The Township School Law

The Assembly has recently voted for a repeal of the present township school law. A bill has just been introduced in the Senate by the committee on public education which, it is believed very largely meets the objections that have been raised to the Machold law. Its main features are:

1. The elimination of all union free school districts maintaining academic departments from the present township units.
2. Power to divide a town into two or more units by vote of the qualified electors wherever public interest and convenience seem to require it.
3. Power to establish independent districts whenever public interest and convenience require it.
4. Increase State aid for schools to the amount of $1,500,000. This will mean an average increase of more than $100 for each one room school and a $625 increase for each union school with an academic department. Under the provisions of this bill Lewis county will receive $21,000 extra public money for the support of its schools.
5. Election by the people in each school district of a custodian of school property who shall, under the direction of the board of education, look after repairs, engage janitors, provide fuel and, in short, take care of all the details in connection with the operation of the school in the district for which he is elected.
6. Assumption by the State of all bonded indebtedness of the different districts to the amount of $500.
7. Power to increase on vote of the people, the number of members of a board of education in town units with more than nine school districts.
8. Permitting union schools to charge for non-resident pupils a tuition in advance of the State allowance up to the limit of the actual per capita cost of instruction.

It would seem that no reasonable objection can be raised against this bill. It is expected that all the friends of education will rally to the support of this measure, including the opponents of the present Machold law. There never was a time when it was more important that we keep up the standards of our schools. They are the corner stone of our democracy. If we would be patriotic, if we would fight "to make the world safe for democracy," then we must keep our schools up to the highest possible standard of efficiency. The school is the most potent, the most fundamental of all our democratic institutions.

There is a reasonable certainty that this bill will be written upon our statute books, provided it is shown to be backed by public sentiment.

The time for action is short, however. This bill will come up for action in the Senate next Wednesday, April 3d. Now is the time to let our representatives in the legislature know whether this bill, which has grown out of all the agitation and debates of the past winter, is really what the rural people want. If we believe in better schools in Lewis county, then we should flood our Assemblyman, A. A. Copeley, our Senator, Theodore Douglass Robinson, Senator Charles C. Lockwood, Assembly M. E. Tallett (chairman respectively of the Senate and Assembly committees on public education,) with telegrams, letters and petitions to that effect. It is hoped that churches and granges, farmers and townspeople, in short every individual and club or organization of whatever nature which is interested in the matter of public education will take action and let our representatives know whether we are for or against this proposed law.

Township School Law

Out of the discussion concerning the township school law throughout the State a new situation in the Legislature has developed. It is assumed that the township law will be repealed, at least in those features which have proved objectionable and burdensome and in the place of those features will be substituted a liberal policy of State aid.

Under this policy each district maintaining an academic department will receive a district quota of $250 and an academic quota of $600, or a total of $625 more per year than they have been receiving heretofore. The district quota for each rural school, it is proposed, will be $250—an average increase of $100. This increased liberality on the part of the State in matters of education will equalize the opportunities of all children for an education and will put New York State which is now 31 on the list in the matter of State aid, more nearly in line with what is being done in the other States of the Union. In other words the feeling now seems to be that New York State should take a forward rather than a backward step and get more nearly in line with the other States, most of which number have adopted a liberal policy of State aid for schools.

It is further proposed that union free school districts maintaining an academic department shall not be a part of the township system; that the people retain the power to create units smaller than towns whenever the interest and convenience of any particular community require; that school district boundaries shall remain the same as at present; that contiguous school districts in different townships be permitted to unite whenever the people by vote so direct; to give the people authority to establish independent districts whenever the public interest and convenience require; to increase the number of members on the boards of education in the larger units, and in many other ways preserve the principle of home rule—to increase rather than diminish the power of the local community.—*Rye Courier, March 29, 1918*

New School Bill Deserves Support

The present township law is proving unsatisfactory to many localities for several reasons, principally the inclusion of the high school districts

with their bonded indebtedness as a part of the general township unit, the difficulty of town boards in providing for custodians of school property, and the increased taxation upon many districts.

However, it is felt that it would be little short of a calamity to revert to the unequal taxation and fragmentary administration of our schools which existed prior to the enactment of the present law.

Senate Bill No. 1175 which has been read twice and which will be brought up for vote Wednesday, April third contains the following provisions which should eliminate every reasonable objection to the present law:

(1) Union free school districts maintaining academic departments are not included in the township unit.

(2) An increase in the state aid of $100 to $125 to each of the rural schools of the state payable to the town.

(3) An increase in the academic quota to each high school from $100 to $600 and the district quota from $125 to $250.

(4) Permits union free school districts to charge tuition to nonresident pupils equal to the actual cost of instruction. (State aid for each academic pupil to be deducted.) Cost to be paid by the town unit.

(5) Permits the forming of smaller units than the town when public interest or convenience requires it.

(6) Permits "joint districts" from two or more counties.

(7) Independent districts may be established when advisable.

(8) Increases the number of members on the board of education when expedient.

(9) Provides for a custodian of each school house and property to be chosen from the district.

A companion bill is already under way amending the present physical training law so that schools having less than ten teachers will not be required to maintain a local physical director thus eliminating the expense of having physical training teachers in each town.

Rhinebeck has eleven outside districts which under the new law would constitute a town district.

Under the new law taxes will be collected by treasurer of the district who will receive the usual collector's fees. People will elect a custodian of property in each district. All objectionable features of old bill have been removed in this.

As shown in detail in another part of this issue of The Gazette the Town of Rhinebeck outside of the village would receive $1350.00 more under the new law. Rhinebeck High School would be increased $625.00 and the total increase for the county would be $27,575.00.

District Superintendent F. O. Green has worked hard to make known the valuable features of the new law. He has prepared detailed tables for each town in his district similar to the one for Rhinebeck.

The Gazette believes the new law will prove satisfactory to citizens generally and at the same time work for the improvement of the schools of both the country and village.

Write to Senator Towner at once and urge the passage of the law.—

Rhinebeck Gazette, March 30, 1918

Letter from Charles J. Herrick, President of the Board of Education, Town of Bethlehem, to Senator Elon R. Brown, Dated March 31, 1918

As I understand that you are now engaged in drafting a bill to be substituted for the present town school law, I venture to express my opinion as to the manner in which the Boards of Education should be selected. Under the substitute proposed by Senator Lockwood each school district was to elect each year a trustee and all of these trustees within the town or rural school district were to constitute the Board of Education. I am very much opposed to this feature as it seems to me that the present system of selecting a few members from the town at large and of electing only portion of these each year, having the remainder serve for a longer period, will accomplish very much better results. I should be very reluctant to see that feature of the Lockwood bill providing for the selection of the trustees by each district, which trustees would constitute the Board of Education, embodied in any new program. If the town system is to be preserved there must be a town spirit aroused in the Board of Education in order to make that system a success. Even now we find members of the Board viewing the work solely as representatives of a special district, and feeling no sense of obligation towards the rest of the town. If there should be representatives from every district this feeling would be intensified, there would be either a deadlock, each member refusing to do any thing for any district except his own, or else the representatives would compromise, each agreeing to the other's proposal in order to get his own plans carried out, which would result in the expenditure unnecessarily of considerable sums of money in every district of the town. Moreover such a large body is unmanageable. It is difficult enough to get five representatives of country communities to agree upon any line of policy, and it would be almost impossible to achieve results with a larger body. If it becomes necessary to have each district elect a trustee then these trustees ought either to elect from their members a small Board of Education, or else delegate their powers to either an executive committee or to a chairman. I cannot approve either of having the Board of Education changed every year as provided under the Lockwood bill. Under the present law three members of the Board who have had experience, survive each annual election. This enables the policy of the Board to be continued and the experience of the past known and utilized by the Board for future work. It seems to me too, that the selection by the entire town of the trustees makes them more independent than if they are selected by the local districts. We have found in our own experience that we have been obliged to disappoint certain districts in their expectations because for some reason the granting of their desires at that time might have been detrimental to the interests of the entire town, or more expensive than the town could afford. If each district has the selection of a trustee in acting for the welfare of the entire town in opposition to the wishes of his district, might be punished through the refusal of the district to return him to office, which punishment would militate against the best interests of the town. Under the Lockwood bill providing for a representative from each district, the communities having the greatest num-

ber of children and the largest assessed valuation of property in our town would be in a hopeless minority. I venture to say that two-thirds of the property valuation and of the school children in our town come from the villages of Slingerlands, Delmar, Elsmere and Selkirk. If the Lockwood bill went into effect they would have four votes in a Board consisting of fourteen members and the representatives of the minority of the people of the town would thus be able to control the schools of the districts where the majority of the people live.

I am sorry to have taken up your time with such a lengthy discussion of this feature but it seems to me extremely important for the proper administration of the schools under the township system.

Letter from H. J. Tirpening, M.D., Fulton, to Senator Elon R. Brown, Dated March 18, 1918.

I wrote you in December or January urging the repeal of the Machold Township School Law, I am writing you again for the same purpose, as I see a substitute has been proposed.

The State Department has had this same law, save the physical training part, before the school institutes and educational meetings for 25 years and it never grew in favor and the people in the country do not want it. They want no substitute but they do want it repealed.

Now, Senator Brown, the public think that Dr Finegan has your best ear and that you are the man that stands in the way of its repeal. I hope this is not so, for no law passed in 25 years so vitally affects the rural portion of this state.

Letter from C. S. Morris, Chairman, Board of Education, Milford, to Senator Elon R. Brown, Dated March 28, 1918.

I desire to inform you that a very large majority of the influential citizens of the town of Milford favor the passage of Senate Bill No. S *1175, 1212* and I sincerely hope and trust you will lend your support to said bill.

Letter from Ralph H. Pickard, Clerk Township School Board, Town of Minden, Fort Plain, to Senator Elon R. Brown, Dated March 28, 1918

At a meeting of our Town Board of Education held yesterday P.M. it was resolved that I, as the Clerk of our Board, should write you, that we are in favor of the Senate Bill No. 1212, amending the Township School Law and that the bill has our hearty approval and we ask you to support the bill.

Letter from W. A. Choate, of the W. A. Choate Seating Co., Albany, to Senator Elon R. Brown, Dated April 2, 1918.

I now venture a further line to say, as one of the strongest of township advocates, that the bill No. 1175 which I understand is the measure proposed in place of the present law, certainly *does not meet the views* of a

very large class of township advocates. In fact, to my mind and speaking frankly, it strikes me that the author of this new bill is either indifferent to the real rural school situation or else fails to grasp it. Personally, I would much prefer to see the bill pass than to see the old law repealed entirely, and thereby hang to the township unit — *but more trouble will follow all the same.*

And yet it would seem easy enough to iron out the bid "obstacles" if an earnest effort is made to do so — but if this new law is introduced simply for the purpose of stalling action on the repeal and thereby leaving the present law on the books, enough said.

Incidentally — of course you have been advised by the State Education Department that something like ONE MILLION DOLLARS was turned back into the pockets of the taxpayers when the new township law took effect, handing the new system an empty treasury, which accounts in a measure for the increased taxes.

On all sides it seems to be the belief that the Senate will not make the mistake made over in the Assembly — and therein lies the hope of the township advocates.

Letter from F. W. Bauder, President, Farmers and Mechanics Bank, Fort Plain, to Senator Elon R. Brown, March 27, 1918

I am heartily in favor with the new proposed school law number 1212. I think it is a marked improvement over the present law.

Letter from Hugh I. Fish, Williamsville, to Senator Elon R. Brown, Dated March 30, 1918.

I have some information concerning the general terms of the new Lockwood Bill, which as I understand it, is to be substituted for the present township law.

It seems to me that this is an admirable measure, I am told that it provides for five members to compose a Board of Education, and I am wondering if you favor this bill and whether you will forcast the probable action of the Senate in this matter.

Letter from F. C. Carpenter, Manager of John Wilcox Estate, Printers and Publishers, Milford, to Senator Elon R. Brown, Dated March 28, 1918

Having just recently been privileged to peruse a copy of Senate Bill No. 1175, No. 1212, I am writing to you to express my sentiments concerning same as a substitute for the Township School Bill under which the schools of the state have been operated during the past year.

As the editor of a country weekly I have come in direct contact with many people who are opposed to the township bill we have had, for one or more reasons. So far as I can learn of the general opinion in this section the opposition is not to the entire bill but to certain portions thereof which Senate bill No. 1175, No. 1212 are aimed to correct. In fact many people

recognize good points in the township bill, although they condemn it utterly as a whole. Consequently, it has seemed to me that it would be a mistake to revert to the old order of things by repealing the township bill as the Assembly has already voted to do.

Believing that it is your desire to learn as nearly as possible what the sentiments of the people are concerning the matter, I wish to say, that after investigating carefully the changes which Senate Bill No. 1175 and No. 1212 would make, I believe that the objections to the old law are rectified in the proposed substitute, and though my expression in its favor may count as the opinion of only one, nevertheless I assure you that my decision was made only after talking the matter over with men whom I have known to be opposed to the township bill and have seen them convinced that the new proposed bill would be satisfactory.

Therefore, I wish to put myself on record as being in favor of the Senate Bill No. 1175, No. 1212, and respectfully request your consideration of the same to the end that you may favor its passage.

THE GOVERNOR'S SPECIAL MESSAGE FOR THE REPEAL

Albany, February 8, 1918

To the Legislature:

In my annual message I called attention to certain of the defects in the so-called township school law. Since communicating with you at that time I have continued to study the situation and I have come to the conclusion that the only solution of the problem confronting us, due to the passage of that bill, is its immediate repeal.

On July 31, 1916, there were ten thousand and twenty-four rural school districts of less than fifteen hundred population or employing less than fifteen teachers. By the operation of the township school law, these ten thousand and twenty-four rural school districts were consolidated into nine hundred and eighty-two town school units.

For the purpose of ascertaining whether the consolidation of these districts put an increased expense upon the taxpayers, I investigated figures submitted to me by the Education Department in regard to the expense in the town school units which had been consolidated and the districts which had not been consolidated. These figures consist of instances selected at random and furnished me, as I have said, by the Education Department.

There is an average increase in the total tax levy in one hundred and seventy-three town units in twenty-three counties of more than thirty-three and eight-tenths per cent. It is safe to say that each of the one hundred and seventy-three town units is made up of at least ten of the former rural free school districts. Thus figures from seventeen hundred and thirty of the old districts have been considered, and of the nine hundred and eighty-two districts which are now in existence the figures from one hundred and seventy-three have been considered.

In view of the fact that these figures have been impartially selected, I deem it safe to say that the percentage of the increase will prevail throughout the other districts in the State.

On July 31, 1916, there were one hundred and ninety-five districts of more than fifteen hundred population or employing fifteen teachers. These districts were not consolidated under the provisions of the law. The expense in twenty-seven of these districts, selected at random in fifteen counties, shows an increase of only thirteen per cent for the year 1917–1918. This indicates that the burden of a twenty per cent increase has been placed upon the taxpayers in the town units by the operation of the township school law.

I find that the widespread condemnation of the law is not alone based on the increase in taxes, but that there are other objections.

Districts with small school houses have been forced to assume the bonded indebtedness incurred by other districts for the building of large school houses from which the former derive no benefit.

The management of school houses has been taken away from the locality which had a pride and interest in its maintenance and operation, with the result that the buildings are often neglected and in many cases fuel has not been supplied.

Children are being transported long distances to school and in many instances pass, on their way, serviceable school houses which have been closed by reason of the provisions of the act.

From the experience of the last few months and the information gathered as to the working of this law, I believe wise legislation may be formulated which will work for the benefit of the rural school district.

For these and other reasons I recommend the repeal of chapter 328 of the Laws of 1917.

[*Signed*] CHARLES S. WHITMAN

LETTER OF PRESIDENT FINLEY

February 7, 1918

To the Honorable The Legislature of the State of New York:

We respectfully ask your attention to this brief statement concerning the rural schools of this State, for whose general supervision we are, under your direction, responsible.

"There is no educational need more pressing than the improvement of the educational conditions in rural districts and the small villages." This is the testimony of one of the very highest educational authorities in this country. It was appreciation of this need by the Regents, nearly every one of whom has been in close touch with country or village schools, that led to their urgent support of the measure known as the "Township School Bill," enacted into law at the last session of the Legislature.

The Governor, in his message of January 1918, gives the Regents credit for taking the initial steps in behalf of this legislation, "in the belief that it would better rural school conditions," and we should therefore meet whatever just criticism the law in its operation deserves.

It should be said in the first place that there has been as yet no educational test of the law. It has been in operation only a few months, and except for such physical and sanitary improvements as have been made under the direction of the new boards, the schools have been carried on under plans made by the district trustees of last year. The new boards did not enter upon their duties until a few weeks before the opening of the school year.

There is only one comparison that the operation of the law does permit; that is, as to the cost of maintenance; and even in that we have only the *estimated* expenditures of this year to compare with the *exact* expenditures of last year. These estimates show a considerable increase, due in part to war conditions, but also in part (probably about one-half of the increase) to such items as (1) improved sanitation, (2) physical training, (3) salary of school clerk and (4) the absence of a balance with which to begin the year.

Physical training, which we consider the most wholesome provision that has been made by any state for the promotion of the health, happiness and better citizenship of our children, is not a provision of the Township Law, though its efficient supervision will be greatly assisted by the township system.

The Township Law can not therefore be justly criticised as the source of increased expense, except so far as the added expense is for the intended educational benefit of the child in the country, that he may have as healthful a school environment and as good teaching as the city child.

The taxes of many have, however, been increased, and this has caused protest; but this increase is in the main attributable to the *equalization* of the tax over the larger area. It can not be successfully argued that the principle of a uniform tax throughout a town is unsound in theory or practice, so far, at any rate, as the elementary schools are concerned. If bridges and roads and other public utilities may be maintained by a tax extended over a town, certainly schools which are maintained for the common good may be supported by a like tax. The only valid objection is that in readjustments due to any change in system some individual injustice will be done. But, as a matter of fact, the taxpayers called upon for larger contributions should consider that they have been paying less than under a more equitable system they should have long ago been called upon to contribute.

If, however, it can be shown that what the resident of any town is required to pay is for the good of the child, and so of the community and the State and Nation, it is not conceivable that any good citizen will object because his tax for this service, fundamental to the very maintenance of the State, is increased by its equalization on a town basis.

The sole question is therefore as to the educational advantages of the new system in comparison with the old. As has been said, we have as yet no ground in our own state experience for reaching a conclusion. We do have, however, the experience of other states (all the New England states, New Jersey, Pennsylvania, Ohio, and practically all the leading states in the country) that have abandoned the district system for the township system or an even larger unit of administration and taxation.

There is practical unanimity of opinion among those who have to do directly with the education of children, that there can be no great general improvement in the rural school conditions except under this larger unit of taxation and administration; for nearly half of the one-room school districts of the State (3800 out of 8340) have a valuation of not to exceed $40,000, and an average attendance of not to exceed 10. It is obvious that

adequate facilities can not be provided and efficient teaching assured in these days on such a basis, especially when agricultural teaching ought to form a part of the training in every rural school.

The Township School Law as finally enacted does not in our judgment, go as far it should, for it does not compel the elimination or consolidation of a single district in the State, though there are hundreds of schools that have an average attendance of only one, two, three, four or five pupils. Much of the criticism that the law has invited is due to the supposition that it does provide for this. As a matter of fact, it does not disturb the boundaries of a single district in the State. All that it does is to assure, so far as that is possible, equality of school provision throughout the town with equity of burden.

The Township School Law is the most important legislation touching the common schools of this State enacted since the establishment of free schools — and it is of record that the latter called forth even greater criticism than this measure, and was repealed after its first enactment only to be reenacted in substantially the same form. The repeal of this measure would, we believe, be a disaster. Modification may be necessary to obviate any inequities that may have arisen in the general application of the law, as the Governor has suggested, but it is hoped that its essential features will be preserved.

Respectfully submitted

JOHN H. FINLEY

Commissioner of Education

Signed:

PLINY T. SEXTON, *Chancellor*
ALBERT VANDER VEER, *Vice Chancellor*
CHESTER S. LORD
WILLIAM NOTTINGHAM
FRANCIS M. CARPENTER
ABRAM I. ELKUS
ADELBERT MOTT
CHARLES B. ALEXANDER
JOHN MOORE
WALTER GUEST KELLOGG
HERBERT L. BRIDGMAN

Members of the Board of Regents

(Regent James Byrne is abroad in war service)

P. S. It should be noted that the Governor's suggestion of modification referred to above was that contained in his message of January 1918, and not that of his special message of February 8th recommending repeal. This letter had been written and sent to the public printer before the special message was issued. It is therefore not to be interpreted as a reply to the Governor's message.

Dr Finegan's address, giving more detailed information concerning the law, is enclosed herewith.

J. H. F.

The following represents the attitude of the people as expressed through the newspapers after the publication of the Governor's "Special Message."

Governor Whitman has sent to the Legislature a special message asking for the repeal of the Township School Law. We hope the Legislature will not repeal it. In the main it is a great improvement over the old system for our rural schools. In the hands of its friends the law is satisfactory; in the hands of town boards of education opposed to it it is a flat failure. The State Education Department made the law, and the changes were too radical to have been made all at once. They had an ideal in view and jumped the State into it. But few people are ready for the ideal in anything, and were not ready for such a radical change in their school system. There may be several features of the law that should be changed by amendment, and we hope the Legislature will do so; but to repeal the law and go back to the old system would certainly be a mistake.—*The Morris Chronicle, February 13, 1913*

As to the Township School Law

It is not necessary to take seriously Governor Whitman's pronouncement in his message yesterday against the township school law. Every one understands that the document "released" yesterday was a mere roll call of recruits as Falstaff paraded his squad, or, better, it might perhaps be an inventory of political assets and obligations for use in the coming campaign, which is to decide the Governor's political future. No more obvious moral appears on the face of things that the Governor is open to argument, paraphrase for a trade, than his letting himself down so easy at the end of his indictment by a suggestion, which nobody ever doubted, that the law might be improved.

As to the township law, when the proper time comes, there will be plenty to say about that. Nobody ever pretended that it was perfect. Few men and things, except Governors and messages are, in this world, but after years of trial the friends of the township law are firm in their belief that it was a long step in the right direction of better schools and better citizens in the rural counties, in which are the future strength and hope of the State; that fairly interpreted and wisely worked, it means more equitable adjustment of the cost of education, that the irregularities and contradictions of time and change will be rectified and that teachers, pupils and taxpayers will all be brought into better relation of harmony and efficiency with the State. Later in the session, doubtless, all these points of faith will be brought out and publicly established by experience and competent experts, the best possible demonstration, for nobody doubts the sincerity and good faith of both the real parties to the issue.

But what a pitiful and discouraging thing that the welfare of the public schools of the State should be made a pawn in a politician's game of personal ambition!—*Brooklyn Standard Union, January 3, 1918*

To Repeal Township School Law

The knell of the Township School Law was doubtless sounded yesterday when Governor Whitman sent a message to the Legislature recommending its repeal. As the rural legislators will reflect the general sentiment of their constituents against the law, it is likely that the action urged by the Governor will soon be taken. The State Grange, now in session at Syracuse, has received a flood of resolutions from subordinate granges favoring immediate repeal. The entire opposition seems to grow out of the high taxes, which are estimated by the Governor to have increased 33.8 per cent in the township units as against 13 per cent in districts not so consolidated.

We are informed by those familiar with the operation of the law in some of the towns of this vicinity that many of the costly improvements which have added to this year's enormous school taxes in the rural towns were ordered by the former district trustees, probably because they foresaw that they would be taxed upon the towns under the new law. The general complaint is that too many improvements were made in one year, not that there was any waste of public funds. Under these conditions the Legislature might very properly consider whether taxation in any one year for school purposes might not be limited to a reasonable percentage of the assessed valuation of the town.

While it is probable that the Legislature will yield as the Governor has done, to the general opposition expressed to the whole law, we are inclined to believe that the township school system has much to commend it from the educational point of view. The work done in "the little red school house" was good when there was an inspiring teacher and an apt pupil but to bring the village school within reach of all the children of a township, the ultimate purpose of this law, seems to us a great step in advance, which ought not to be lightly thrown away because of a year of exorbitant school taxes.—*Jamestown Post, February 9, 1918*

The New School Law

As was announced in the Advertiser some weeks ago Ex-Congressman James Wadsworth of Geneseo is after the new school law full cry. Mr. Wadsworth owns the big Street farm of about 2,000 acres in the east end of this town and his school tax in consequence is very much increased by this new law. The action will be decided upon briefs submitted to Supreme Court Justice William W. Clark.

The Board of Education for the town of Caledonia and Henry Feeley, tax collector, are made defendants. Elihu Root and Frank Cook are attorneys for Mr. Wadsworth. A. M. Little of Rochester represents the town officials and Frank B. Gilbert the educational and tax departments of the state.

As is well known this village has a brick school house worth about $50,000 and which carries $28,000 bonded indebtedness, the annual cost of maintaining which is in the vicinity of $12,000. Because of the new law the school tax in town of Caledonia is $6.50 a thousand, which was levied on real property owners in the third as well as the other districts. Mr. Wadsworth charges that the amendment which raises his school tax in the

third district from $168.30 to $729.30 is unconstitutional in that it taxes one unit for benefits derived by others. He claims that the school facilities of the village of Caledonia are not accessible to children residing in the third school district because of distance and weather conditions, especially in the winter.

He charges that no benefits whatsoever are derived by the taxpayers in the third district from the payment of the increased tax.

Well, what of it? There are many taxpayers in every district who do not get any benefit from the schools except indirectly from a moral standpoint. It is, of course, unfortunate for Mr. Wadsworth that he should be owner of that splendid farm down on the Genesee, but for years the taxpayers of the Caledonia high school have been paying their money out to educate the children of non-residents in the higher branches, and now to conform with the rules of the State Education Department, we are fitting them for college, saving the expense of sending pupils away to preparatory schools, yet the parents of these non-residents are up in arms because they are asked to help educate their own sons and daughters. We say there are many taxpayers right in this district who are not interested in this higher educational movement, except indirectly, and we can see no decent reason why James W. Wadsworth, sr., should escape this tax. We learn that Governor Whitman, who only last winter signed this law, is now in favor of its repeal by the legislature, but we hope the members will not knuckle down to him. It is a just law.— *Caledonia Advertiser, January 31, 1918*

The Rural School Law

The proposal to repeal the town board school law, drawn by the State Department of Education and passed last winter, comes from people up State who are more interested in the patronage of the rural schools than in their teaching. The Legislature should go slowly before destroying a system which has only begun to take root.

There has not been time enough yet for a general test of the new system, but in towns where the citizens have supported it loyally the effect has been found good; so good, indeed, that those towns will protest against going back to the old boards of trustees, who commonly knew little about teaching but were keen to keep down taxes. Under the old law supervision was left to superintendents having several towns under their charge and whose work tended to become routine and perfunctory, although superintendents here and there resisted that tendency; where, under the new law, men and women have been chosen to the town boards because they had an interest in maintaining high standards of teaching the stimulating effect on the schools has been notable. In some cases teachers' meetings have been held and have been found to promote high professional standards, in others repair of neglected buildings has been brought about, while the adoption of free textbooks is one of the things to which some of these boards look forward.

On its administrative side the new system is simpler than the old. Graduates of the district schools are admitted free to the town high schools, the rate of taxation has been made uniform for all the districts in a town — a source of opposition in some of the wealthier districts — and the tax is collected by the town collector along with other taxes. These things help to

carry out the purpose of the new law, which is to give a better education to country boys and girls. That purpose should not be abandoned until the law has had a fair trial.—*Brooklyn Eagle.*

Repeal or Amend Township Law?

Albany, Feb. 6.—Shall the township school law, passed in 1917, be repealed or amended? That is a question in which legislators, especially those outside of cities of the states, are deeply interested. Many say the law should be repealed entirely and permit towns to go back to the old school district plan, while others are equally positive that the law is a good one, only some amendments should be made. A number of bills affecting the future status of the law have been introduced and there will be a hearing in about 10 days. It promises to be one of the most interesting hearings of the season.

The township school law has been strongly opposed in many sections and its repeal has been advocated. Other sections urge amendment, while the State Education Department, which prepared the township school law, says it has not been given a fair trial. It has been in operation only about five months.

One of the greatest objections to the law is the taking of control and guidance of the rural schools from the district trustees and vesting the power in town school boards of five members elected by the entire town. Another objection is the effect of the operation of the law upon the tax statements rendered for support of schools.

Dr. Thomas E. Finegan, the deputy commissioner of education, who had a great deal to do with the law, says the new statute, after a fair trial, will result in better educational facilities in the towns, better instructions, high school facilities, graded systems, libraries, lecture rooms, recreational and social development and a discontinuance of unnecessary schools. Dr. Finegan says the five months' operation of the law has not given it a fair trial.

According to the Education Department, the state is now maintaining 15 district schools where there is only one pupil and that there are 86 schools in which there are only two pupils. There are over 900 district schools in operation today where there are not over five pupils learning their A B Cs and in three Rs. There are 600 districts in which there are under seven children, while in 3,800 schools the attendance of scholars does not exceed 10. The assessed valuation of the 3,800 districts is less than $40,000, and in one-half the districts the assessed valuation is less than $20,000. The Education Department believes that under such conditions it is absolutely impossible to maintain in such districts a school which will give a boy or girl anywhere near a fair chance.

Many school districts with large property valuations, including railroads, have had the privilege of taxing corporations and this has resulted in keeping down the school tax rate in the district. Other districts in the town, it is claimed, should receive the benefit of this taxation; that the basis of this taxation should be the town and not the school district, and that all school districts within the town should receive benefit from this source of taxation.

Many children in towns without high school advantages attend high schools in other towns and cities and have been required to pay certain tuition fees. The new law makes the town and not the individual pay the tuition.—*Watertown Standard, February 6, 1918*

A Thorny Path

Governor Whitman's path to the renomination he is represented as desiring will not be altogether flowery from present indications. Senator Brown, republican leader in the senate, is generally understood to be devoting deep thought to the erection of a barb wire entanglement that will call for some agility to surmount; and Speaker Sweet seems also bent on hedging up his way with thorns that he shall not find his path. Both the governor and the speaker appear to be in agreement that the present township school law is a crude and blundering piece of legislation; but the speaker thinks it can be improved into usefulness while the governor wants it repealed and hints that he has a plan in the back of his head for a better law to take its place. Evidently the law should be changed as it is widely and bitterly condemned; and its constitutionality has been challenged in the courts, and nobody that knew much about it ever wanted it except the Department of Education. The people do not want it, that is sure; and we can understand the natural anxiety of the governor, at this juncture, to gain the credit for giving them what they desire and to relieve the speaker of any responsibility in the matter he was inclined to assume. In any event, with Senator Brown's entanglement and the political cheval-de-frise the speaker is believed to be at work on, the governor seems likely to have a prickly path.—*Rochester Post Express, February 11, 1918*

The Governor and the Township Schools

Nobody misunderstands Governor Whitman's zeal for the repeal of the township school law, a slaughter of the innocents, it might fairly be called, since many of the consolidated schools are not yet a year old, which, to use the familiar comparison, almost out-Herods Herod. It is not necessary to dignify what the governor probably calls his policy by the new French word in everybody's mouth, since that is supposed to stand for cleverness, skillful deceit, at least plain "bluff," while this unseemly haste lest campaign thunder be stolen, and which has aroused the just indignation of Speaker Sweet and Assembly leaders, is neither. On the very first day of the session, in his list of offerings for political barter, which the governor by custom and courtesy called his message he went out of his way to intimate that among his choicest joblots of repeals and amendments was one which meant for the townships school law innocuous desuetude with the implication of equivalent Republican votes from the districts affected and disaffected. In plain terms, the governor plays the schools of the state as pawns in his game for a third term at Albany, which it is an open, nation-wide secret is but the overture to the play which is to be staged at Washington, a game in which the Perkins-Calder presence and activities at St. Louis last week are further significant factors, and for these reasons, though there are other and more weighty, the fate of the township schools is of interest to every citizen, urban or rural, of the state.

New York, however, has other and special concern in the contest, which the governor seems not only to invite but determined to force, if it can be made to advance his political fortunes. City money supports, in large measure, two-thirds or three-fourths in many localities, the country schools and as everybody knows, the upstate counties, in spite of all efforts at equalization, always win and put the heavier end of the load on the city taxpayer. No one pretends that the four thousand schools upstate, none of which have ten pupils each, many of them not half that number, begin to pay their way, nor that deprived of city money, assessed, collected and disbursed for them by the state, they would not have to go out of business. Therefore, it is by the simplest principles of common equity and justice, since New York city is taxed to maintain and operate these rural schools, we should have a voice as to what sort of schools they shall be, and the right to insist that the obsolete, expensive, inefficient plants and methods of past generations, the incomplete and inadequate teaching, and all the other relics and handicaps of bygone days and outworn conditions shall be scrapped, and the money spent for that which is worth while, modern and abreast of the times, that the education which is given shall be the real thing of the present time, which will fit the country boys and girls to take up the struggle, or the game, as they may prefer to call it, of life on equal term with those of the cities, and that as nearly as possible, all grades and courses of the schools of the state shall be standardized and equivalent. The city of New York has the right to say and to know that its money, spent anywhere up-state, buys as good schooling, in content, in environment and personality, as that which it spends on its own children within its own limits.

When it comes to the township law itself and its merits, its friends need have no fear, if they will bestir themselves and make a square fight, independent of politics, of the result. Fruit of years of study and thought by the best experts, approved by the State Agricultural Society, and Grange, and by many smaller rural organizations of weight and influence, it represented to an exceptional degree the combined intelligence of educators, citizens and legislators, and to propose now, after less than a year's actual trial, to throw it into the discard because it is not ideal and absolutely perfect, is not common sense, hardly common decency. Moreover, to reverse the machine just as it gets under way, would be certain to produce confusion and dislocation, which would create a condition worse than that which it is intended to correct, far more than could possibly be developed by permitting the normal operation of the law until adjustments are effected and the new system stabilized. Time is certainly fair to both interests. If the law is as bad as its enemies would make out, it must soon become inoperative and die a natural death; if it is what its friends believe, and their faith is growing stronger every day, it must have a chance to prove what it can do.

Examination of objections to the law discloses but one which cannot be fairly and reasonably explained and rightly stated and squarely met, this objection becomes really an argument, and a strong one, in its favor. Increased cost, heavier taxation, is the protest of those who are hit, and there is no denying that there are cases of this sort, some prominent poli-

ticians among them, who will pay more under the new law than the old. Complete investigation, however, demonstrates that instead of increasing taxes the township law equalizes them, and spreads equally and equitably the burdens which had heretofore been borne by the fewer and the less favored. By the same reason, therefore, many citizens are obtaining for less money better schools and longer terms than ever before, and promise of progress and contentment never before possible in the rural depopulated and isolated districts. So far from being an exterior or superior force law, consolidating without consent of those affected, the township law is the embodiment and refinement of home rule carried to its extreme. No district can be consolidated or absorbed against its will, and three distinct and separate affirmative votes must be obtained to make it effective. And so with all the other minor but apparently sincere and serious objections; they disappear on honest discussion and intelligent study. Now is it quite reasonable to believe that New York cares longer to adhere to a school system of which the unit, the district, has been discarded by every New England state, by New Jersey and Pennsylvania?

Had Governor Whitman been even less impatient of his own political stake, cared to go or send across the street to the Department of Education, he could probably have learned that the friends and critics of the township schools are favorably comparing notes and hopeful of an early and satisfactory solution of the whole matter. Much of the trouble will disappear by removing the union free school districts from the operation of the law, and with an amendment to this effect and a smoothing out of a few other places, the principle and structure of the law will be saved and its efficiency increased. This is morally certain to be the early and satisfactory outcome if the hand which would mingle the schools and politics of the state can be stayed.

A still more potent reason, too, has New York in the welfare and prosperity of the country schools. Not more certainly do we draw water from the Catskills, the great reservoir of Ulster and Greene, than blood and brains, the physical and mental power of the coming generations, from them and the up-state counties beyond, and we can no more do without one than the other if we are to continue to be the imperial city.— *Brooklyn Standard Union, February 17, 1918*

New York's Town Schools Contest and Vermont's

New York is going through an experience not unlike that attending Vermont's long struggle over substitution of town schools for the district system. The chief difference is that the contest between the two systems has become involved in personal politics in New York at this time in a way that promises to have far-reaching results.

The township bill was passed in the Empire State last year. It called for equalization of school taxes by spreading the apportionment over the whole town, thus making those who had not been paying enough pay more, while others paid less. Some of the farmers and others have ignored good effects of the system as a whole and brought pressure to bear upon up-State legislators for the repeal of the township act and a return to the old districting system.

When the bill to repeal the town system act was introduced in the Assembly some time since, Speaker Sweet was credited with being behind the measure. In spite of the fact that this bill was pending Governor Whitman sent an emergency message to the Legislature urging repeal of the township school law, although the speaker had assured the executive the measure was in a forward state of preparation. Speaker Sweet is credited with indignation over this apparent effort by the executive to win credit.

Governor Whitman and Speaker Sweet had been closely allied politically. Recently an attempt has been made to induce Sweet to enter the governorship contest against the executive who is seeking a third term. It is claimed by th Albany correspondents that the merits of the school measure which has aroused this strife, are receiving little if any attention, the law having fallen into the background as soon as the political row had been started.

The New York State Agricultural society, the State Grange, the State Association of Tax Officers, the Conference for Better County Government, and State suffragists have strongly endorsed the township method of administering rural schools. The department of education made an exhaustive study of the State's requirements, and the application of the township system and thereafter made unqualified recommendation that the system was the best for New York.

When the repealing act was introduced in the Legislature various reasons were given by its sponsors for putting forward such a measure. It was said that the township system made consolidation of school districts arbitrary, therefor the law was undemocratic. The objection was made that it brought partisan politics into school affairs by the creation of political school boards. The distance children must travel under the new system and the increase in taxation for the people of some of the former districts are other arguments urged against the town system.

Dr. John H. Finley, commissioner of education, and Dr. Thomas E. Finegan, commissioner of elementary education, have issued a statement in support of the town system. They say the town school board is composed of the men who formerly acted as school trustees, so if the new board is political, which is unlikely, the influence is brought over from the old system into the new.

Under the old districting system, New York State, in its rural districts, was covered with little one-room school houses maintained by taxation in small districts. Teachers' salaries and equipment in these schools were exceedingly inadequate to provide the children with a curriculum in any way approaching the education standards of the State. The tax for their maintenance was apportioned according to the assessed valuation of the land in the separate districts, with the result that it happened that a poor district would have an exceedingly high tax rate which, at the same time, was only sufficient to maintain a poor school. In other instances the taxing of some rich corporate property, like a railroad, which went through a certain district, would make the school tax next to nothing. According to Dr. Finegan, "there are fifteen schools in the State now in each of

which there is just one pupil. There are eighty-six in which there are two; 116 with three pupils; 258 with four pupils; 357 in which there are but five pupils; 600 in which there are less than ten in attendance. It is impossible to maintain in one of these districts anything worthy of the name of school.

"The immense advantages of the township system," said Dr. Finegan, "are these: With a larger unit of administration, it will be possible to obtain school trustees with larger experience and viewpoint. Centralization of board administration will result in giving school affairs more business-like management. Unnecessary and poorly equipped schools will be discontinued. The unit of taxation being the town, the rate will be equalized. Township schools will provide educational facilities more equal to the advantages of city schools. With the larger school system, a better system of grading can be accomplished, and more and better teachers obtained."

Friends of the township system say it has not had fair opportunity for full trial in New York in one year. Town boards have not had the chance to put into operation all their plans. Like everything else, it has cost more to operate the schools this year.

It is urged that every State in New England has recognized these facts. Every State bordering on the State of New York, including Vermont, has discontinued the old district system and adopted the town system. The leading agricultural States of the West have also adopted the township system.

As far back as 1892 the Vermont Legislature passed a law which began with these eventful words: "After the date on which this act shall take effect each town in this State shall constitute a single district for school purposes, and the divisions of the town into school districts shall no longer exist, except for the settlement of their pecuniary affairs." Thus ended a fight over two decades. A law authorizing towns to make the change had been tried a decade and found wanting.

The first law providing for general primary education in Vermont was passed in October, 1782. It authorized the dividing of towns into convenient school districts and the appointment of trustees in each town for the general superintendence of schools. The judges of the county courts were authorized to appoint trustees of a county school in each of their respective counties. The latter constituted the original central schools.

At the end of half a century the primary educational system was on practically the same basis as at the outset. The selectmen of each town were required by law to assess a tax of three cents on a dollar of the grand list in addition to the deposit money for the support of schools. The Legislature in 1825 had established a fund for the benefit of the common schools. In 1837 Congress provided for the distribution of surplus revenue growing principally out of the sale of public lands, Vermont's share being only a few cents short of $670,000. The permanent school fund, mobilized anew in 1906, now aggregates about $1,370,000.

A State superintendent of education was substituted in 1874 for a board of education. In 1888 a radical change in school supervision was made after a heated campaign, county supervision being substituted for town supervision.

Following the adoption of town schools in 1892 educational development was rapid. In 1894 free text-books were provided. Two years later free high school privileges were instituted and supervision by union of towns was made possible. In 1908 the State took measures to encourage manual training, and in 1912 similar encouragement was extended to the teaching of agriculture and domestic science.

In 1915 the Legislature thoroughly revised Vermont's primary educational system largely in accordance with the report of the Carnegie commission, and we believe we now have under State Commissioner Hillegas one of the best systems of any State in the Union. We would not dream of going back to the antiquated district system in Vermont.—*Burlington, Vt., Free Press, February 19, 1918*

Township School Law

The Governor took a strong position for the repeal of the township school law. He, first, in his annual message recommended that the law be amended, but on further study he sent a special message to the Legislature calling attention to the increased expense caused by the operation of the act.

He also based his desire for the repeal of the law on the proposition that districts with small school houses have been forced to assume the bonded indebtedness incurred by other districts for the building of large school houses from which the former derive no benefit.

Furthermore, the management of school houses has been taken away from the locality which had a pride and interest in its maintenance and operation, with the result that the buildings are often neglected and in many cases fuel has not been supplied.

He has called attention on many occasions to the inadvisability of taking away from the people the control of the expenditures for school purposes, and believes that the people should have the right to vote upon the amount to be raised by taxation.

He has frankly admitted that the bill was passed and urged by those who were supposed to understand the needs of the rural communities in regard to education, but he has since, by personal study, found that the farmer was being discriminated against and has come out in aid of the farmer.—*Fort Edward Advertiser, March 21, 1918.*

In order to bring further light upon the activities of this period we are presenting the following newspaper articles and letters to indicate the attitude of those interested in the amendment rather than the repeal of the law.

The School Law

A well organized effort is being made by the rural people of the State for the repeal or radical amendment of the new township school law. The opposition to the law has its root in the fact that the new order of things places an equal share of the expense of maintaining village and high schools, except city high schools, upon the rural taxpayers, thereby nearly doubling their school taxes.

Some other objections to the law are also raised, charging inefficiency. How well founded these latter objections may be could better be determined by a longer trial, as, like many other new departures, there may be some confusion which would soon disappear.

Certain it is that the rural people are now compelled to pay more in proportion to the number of pupils they send to high schools, than the villagers pay; but they seem to forget, or possibly do not know, that for years under the previous law the villagers practically paid the expense of the high school education of any rural children who came to their schools. Under the "free tuition act" the State paid $20 per year as tuition to the schools for each non-resident high school pupil, expecting that in this way rural children might, after completing their preliminary training in the district schools, attend high school without any tuition expense to themselves. But as the average cost per year for the maintenance of high school departments was about $50 per pupil, the village school districts bore the greater part of the expense, which was the case here in Naples. Some schools finally tired of this, and charged a higher rate of tuition, the pupil paying the additional expense after being credited with the $20 paid by the State; but this destroyed the "free tuition" plan and prevented some from going beyond a district school, and led to the present township law.

While the present law no doubt places more than his share of the burden upon the rural taxpayer, it would be equally unfair to return to the former law. It would seem that the old law could be made quite just in this respect by a provision that each rural school district pay the high school tuition of any children in the district who go to high school after completing the courses of instruction offered in their own district.—*Naples Record, January 30, 1918*

Would Amend It

While recognizing the objections to the rural school township law the Jamestown *Morning Post* is in favor of amending the law before repealing it entirely. The *Post* says:

In accordance with what seems to be a very general demand from the rural counties, Senator Thompson of Niagara has introduced a bill to repeal the Township School Law and directing town boards of education to return the school taxes to the district trustees. Before going quite so far as this, an effort should be made to amend the law so that the taxes to be raised in any one year shall be strictly limited to some definite percentage of the assessed value. Then the features of the law which promise better educational results in the rural districts will not be sacrificed without a trial.—*Niagara Falls Journal, January 22, 1918.*

New School Law Idea Throughout County

Owing to features of the present township school law objectionable to many persons, especially so in the rural sections, Supt. Stanton D. Austin has scheduled a series of public meetings for the purpose of explaining the new Senate bill as it has been introduced. It is hoped that every citizen will take advantage of the opportunity of becoming familiar with this bill, so as to conscientiously urge its adoption in place of the present township school law. The meeting will be held as follows:

Thursday, March 28, 1 P. M., Davis's Hall, Steuben Corners.
Thursday, March 28, 8 P. M., at the school house, Trenton.

Friday, March 29, 8 P. M., at the school house, Hinckley.
Saturday, March 30, 2 P. M., at the school house, Westernville.
Saturday, March 30, 8 P. M., at the Grange Hall, Floyd Corners.
Monday, April 1, 2 P. M., at the school house in North Western.
Monday, April 1, 8 P. M., at the school house in Holland Patent

The taxpayers and all of those who are interested in the welfare of our schools should attend at least one of the meetings.

The Senate Bill has been so drafted as to remove all objections contained in the present township law, and carries with it a greater State aid toward the support of the schools of the State. In fact this Senate Bill is said to be a golden opportunity to the taxpayer if it can be enacted to take the place of the present township law which has proven to be so unpopular. In order that the opportunity may not be lost, it is the duty of every citizen to urge the repeal of the present township school law and the enactment of the Senate Bill in its place.

If this can be done, the financial support will largely come from the State, and the direct tax upon the people for the support of the schools will be greatly diminished.

Bill for Township School System Favored with Five Modifications

Sessions of Pomona Grange in the Odd Fellows' Temple on Ellicott street yesterday morning, afternoon and evening were the most largely attended of any similar sessions in recent years. The most important transaction of the grange was the adoption of a resolution regarding the proposed new school law.

William F. Pratt, Thomas Roach and E. P. Lincoln, the committee on resolutions that had been appointed at the afternoon session, formulated a resolution expressing the sentiment of the granges of the county on the school law, which was presented at the afternoon session. This committee took all the resolutions that had recently been adopted by subordinate granges and rejected and adopted various features of these recommendations as their judgment prompted. The following resolutions, which they presented, represented the combined sentiment of the subordinate granges and was unanimously adopted:

"Resolved, that Genesee Pomona Grange favors the township system, with the following modifications:

"First, that the number of trustees in union school districts should be limited to three, thereby leaving the balance of power outside of the high school districts.

"Second, that, if feasible, the annual school meeting be held after the close of the school year.

"Third, that the amount $5,000 under section 343 and subdivision 2 of section 347 be changed to $2,500.

"Fourth, that the publication of the budget be made before the annual school meeting and that the district superintendents shall examine such budget and advise concerning same before publication.

"Fifth, that, if possible, a simpler method of election be provided for."

Features of this proposed law have been under discussion in subordinate granges for several months past and the measure is looked upon by grangers

as their special legislation. The state Legislature some time ago called upon the State Grange to formulate provisions for a law changing the conduct of school districts. H. A. Nethaway of Canandaigua was made chairman of a committee from the State Grange and this committee called upon the granges of the state for recommendations.

Subordinate granges are making recommendations to their county granges and these will in turn report to the State Grange. In general, the principal features of the new bill are that there shall be township superintendents instead of district school trustees. The result of the enlarging of the school district will be to put the administration in the hands of fewer men, to eliminate and combine districts, curtail expenses and secure greater uniformity in all respects.—*Batavia News, December 8, 1916*

THE HEARING ON THE BILL

The hearing on the township bill was to be held on February 12, 1918, but was postponed until February 27th.

The following appeared to speak in favor of the bill at this hearing:

Dr John H. Finley, State Department of Education

Dr George A. Works, State College of Agriculture, Cornell University

Mrs Raymond Brown, director, New York State Woman Suffrage party

Three other representatives of same organization

Miss Mary Wood, chairman, legislative department, General Federation of Women's Clubs

Dr Samuel McCune Lindsay, director, New York State Work, Bureau of Municipal Research, New York

George A. Hastings, secretary, New York State Committee on Feeblemindedness

Representatives of Town Boards of Education

Charles Herrick, president, board of education, town of Bethlehem, Albany county

John L. Campbell, member board of education, town of Portland, Chautauqua county

W. S. Titus, president, town board of Irondequoit, Monroe county

Other representatives of town boards

Mr Patterson and Mr Schuyler, town of Florida, Montgomery county

R. Grant Hitchman, Onondaga county

George W. Dunn, Webster, Monroe county

Supervisors and others from Westchester county

Charles Rivenburg and Mr Lawrence, town board of Germantown

District Superintendents

George Covey, 3d district, Westchester county., president, State Association of District Superintendents

Carlos Blood, 3d district, St Lawrence county, chairman, legislative committee, State Association of District Superintendents

Fred Hill, 3d district, Monroe county, former president State Association of District Superintendents

William E. Binsley, 5th district, Erie county



HONORABLE SIMON L. ADLER
Majority leader of Assembly

Albert H. McMurray, 3d district, Wayne county
John B. McManus, 1st district, Otsego county
S. C. Kimm, 2d district, Herkimer county
Charles Cheney, 2d district, Westchester county
Miss Lou Messinger, 2d district, Saratoga county
D. M. Blue, 7th district, Oneida county
A. W. Trainor, 4th district, Lewis county
G. G. Steele, 1st district, Lewis county
John Schoonmaker, 3d district, Ulster county
Arthur J. Rose, 1st district, Herkimer county

Other Citizens

Myron Terpenny, town board of education, Camillus
Mrs Florence E. S. Knapp, Camillus
Mr Taylor, town board of education, Hamilton, Madison county
Frank Weed, town of Malta, Saratoga county (farmer)
Mr Schill, who represents District Superintendent Elwood
Mr McNeil and Mr Brower, town board of town of Mohawk, Montgomery county
Assemblyman Slacer
Senator Gibbs
Mr Bull, supervisor of Westchester county, and other supervisors of same county.

Hold Hearing on Repeal of Finegan Law

Albany, Feb. 8.—Chairman M. K. Tallett of the assembly education committee, announced last night that the hearing on the Martin bill to repeal the township school law, which was to have been held February 12, has been postponed until Wednesday, Feb. 27. At that time the committee will take up the question of amending the law in relation to physical training and medical examination in rural schools.

One of the big fights of the legislative session will center round the township school act. The chief objection to it seems to be that it slightly increases taxes in some districts, although the state educational department points out it equitably distributes expenses, and is a fair-play proposition.

The law also makes it more certain that children in rural sections will get the best possible kind of education, something which, in the past, has not been vouchsafed all of them. A large hue and cry has been raised over the law, but it has been in force only a short time and even some of those clamoring for its repeal admit there is a possibility it may not have been given a fair trial.

An Erie county assemblyman today said he considered it unfortunate that the friends of the bill are not as active as those opposed to it.

"There is no doubt, whatever, in my mind," he declared, "that the law is a good one. It is a step in the right direction, and its repeal will be a sad step backward.

"So far as I personally am concerned, however, I must admit that unless those who favor the bill in my district become more active and show that the sentiment really is in favor of continuing the law, instead of repealing it, as many are trying to do, I will feel it is my duty to vote for the repeal."

Assemblyman Herbert A. Zimmerman of Buffalo sent letters to school

officials in the district he represents, asking for their views on the law. The replies he has received favor the repeal, but there is no sound argument in them to justify this step — except the repeated statement, with variations, that the township law makes the cost of school maintenance more expensive.

Mail on the subject received by other Western New York legislators and assemblymen and senators from all parts of the State is no different and indicates the same trend of argument. Dr. Thomas E. Finegan, deputy commissioner of education, told a meeting of the farmers here recently that increases in costs are not unusual and could not help being reflected somewhat in the cost of school administration. In the large cities the costs, he said, have advanced much more rapidly than in the rural sections under the township act.

One opponent of the law became so enthusiastic that he informed the stenographer of Assemblyman Zimmerman:

"The town people are feeling quite antagonistic toward Governor Whitman for signing the bill, so if Mr. Zimmerman can have the law repealed the towns of his district may nominate him for governor."—*Buffalo News, February 8, 1918*

Farmers in Furious Attack on Township School Law; Spirited Defense by Finley

Groups of emphatic, disgruntled farmers from all parts of the state, shouting "Repeal! Repeal!" surrounded Commissioner of Education John H. Finley and the public education committees of the senate and assembly in the well of a crowded assembly chamber at 6:30 o'clock last night, as the curtain was rung down on the politically significant township school law hearing. Commissioner Finley had just finished a final appeal to save at least the groundwork of the law, even though many features objectionable to the farmers be stricken out by amendment.

For four hours and a half, the defenders of the bill, woman suffrage leaders, district superintendents and representatives of a few town boards of education, led by Commissioner Finley, had urged the good features of the measure, and the opponents, mostly farmers, had raked it end to end with criticism.

The hearing revealed differences of opinion on the subject among Governor Whitman, Majority Leader Elon R. Brown and Speaker Thaddeus C. Sweet of the assembly.

Senator Brown, after arraigning the State's rural school education system as far behind the times, proposed legislation appropriating anywhere from $800,000 to $2,400,000 for the "little red school houses" and the correction of certain features of the present law. A flat repeal, he declared, would give rural education in the State a setback from which it would take a quarter of a century to recover.

Speaker Sweet had declared himself for a flat repeal of the law, withdrawing from the position of correctional amendments suggested in the bill offered by Assemblyman John G. Malone of Albany. The speaker followed this with the suggestions of the appointment of a commission to map a new law for the rural districts, to be reported and enacted in 1919, a law that would suit the rural districts.

Governor Whitman had previously put himself on record as favoring a flat repeal of the law in a message to the assembly that caused the split between him and Speaker Sweet.

Rural leaders who, in the past, have been lined up against Governor Whitman, were found on his side of the argument. John J. Dillon, editor of the Rural New Yorker, and Seth J. T. Bush, president of the Western New York Horticultural society, were both on hand, advocating the Governor's proposal — repeal. Sherman J. Lowell, master of the State Grange, also urged the committee with the necessity of a repeal.

Perhaps one of the most striking features of the hearing was an impassioned plea for the repeal by James Kelly, an Erie county farmer, who took Senator Brown to task.

"If you don't repeal this law," he thundered, gesticulating with clenched fist, "you'll irritate the already irritated farmers and create a rural Bolsheviki, for the farmers don't believe they're getting a square deal.

"You say to us produce more — more grain, milk, eggs. If we are good enough to produce the food that provides the subsistence of the nation, we are good enough to know what school laws we want.

"The farmers are suffering from an economic situation that is driving the boys and girls to the cities. That's the reason for the depopulation of the rural schools.'

Mr. Kelly's remarks brought forth cheers and applause from the farmers, especially his remarks about food production.

Commissioner Finley who advanced the main argument for the retention of the features of the law and others who spoke favorably for it were united in declaring that the law had not been given a fair trial, that a year was not long enough, and that while the law had defects, the principle of it was sound and should not be destroyed by a flat repeal.

"Correct the defects by amendment, don't destroy it," was the crux of their arguments.

Assemblyman Louis M. Martin, introducer of the bill for repeal led the farmers in their arguments while Commissioner Finley led the proponents of the law.

Charles J. Herrick, president of the Bethlehem school board of Albany county, one of the first proponents for the present law, after telling of the improvement of school conditions in this district under the present law, branded as "tax slackers" those who objected to the law because of the increase in cost.

"This system is more expensive. We did not deny it last year. We don't deny it today. Support of the schools is a public duty and those who would not are tax slackers in the same way as there are military slackers."

W. S. Titus, a Monroe county school superintendent, also spoke for the measure, favoring it because it equalized taxation.

"This law raises New York state to the level of neighboring states in rural education," said Mr Titus. "Give it a chance. Six months or a year is not long enough to test it."

Carlos Blood of St. Lawrence county, chairman of the legislative committee of the State Association of District Superintendents, declared that there were "great big principles underlying the law, which should be maintained and not lost sight of.

"Those who want this law repealed are holding the almighty American dollar so close to their eyes that it has been obscuring their vision," he declared.

George A. Hastings, secretary of the New York committee on feeble-mindedness, presented a resolution adopted by that committee, urging the retention of the law until it had been given a fair trial.

Others who appeared to be registered in favor of the bill or who spoke for it included Dr. George A. Works, of the State College of Agriculture of Cornell University, John L. Campbell, member of the board of education from the town of Portland, Chautauqua county; R. Grant Hitchman of Onondaga county, George W. Dunn of Monroe county, and these district superintendents, George W. Covey of Westchester county, Fred Hill of Monroe county, S. M. Kimm of Herkimer county and John Schoonmaker of Ulster county.

Assemblyman Martin opened for the farmers, in a bitter arraignment of the law. Addressing himself to the commissioner as well as to members of the committee he said:

"There must be something wrong with this law when all these people, whom it was supposed to benefit, are coming here to protest against it. There must be something wrong with this law when taxpayers in Westchester county have started an action in the courts to have it stricken from the statutes. There must be something wrong with this law when the astute assemblyman, Mr McWhinney, had his county, Nassau, exempted from the provisions of the law last session and then went out in the corridor chuckling."

Mr Martin then introduced Julius Henry Cohen, who has started the action to have the law stricken from the statutes for Westchester taxpayers. Mr Cohen declared himself in sympathy with a plan for better rural schools, with additional expense, if necessary, but he declared that the present law was not the right one and also was unconstitutional.

"Let's wipe it off the statute books and start on this rural school problem afresh," he urged.

John Townsend, a farmer of Sullivan county, told the committee he was at the hearing because the taxpayers of his school district sent him.

"I am here to ask the legislature to undo something it has done," he declared. Later he declared the rural schools had been "Finleyized and Fineganized" enough.

"It has resulted in excessive taxation and no benefits," he concluded, referring to the law.

One of the jokes of the hearing occurred during Mr Townsend's address. He was indulging in some rhetoric to the effect that the old style system had been good enough for Washington and Lincoln and good enough for those of today.

"Why not go back and abolish the bathtubs," suggested one of the members of the committee.

Colonel Asa Bird Gardner, of Westchester county, who told the committee he sent his children to the rural school, also spoke against the present law as being unfair and unjust in the method of tax levying. He even assailed the school books that are being used, saying they were too advanced for small children.

M. F. Agar of Putnam county opposed the law, he declared, because the taxpayers whom he represented were opposed to further consolidation of the school districts, as provided by the law.

Mr Dillon, the food and markets commissioner removed by the Governor, made one of the principal speeches for the repeal of the law.

"Repeal this law and restore the law we had and while you're at it repeal this calisthenics and physical exercise law," Mr Dillon advised the committee.

"Get this monstrosity out of the way and give us a chance to say what we want. We want good schools in the country. We want good teachers in the country.

"While we are sending our boys to fight for democracy, we are building up an autocracy right here by this law."

Mr Dillon then took exception to some remarks that the rural schools were not turning out as advanced and finished pupils as the city schools and declared he had found rural school children as good or better than the product of the city schools.

"If there are any exceptions to that rule," declared Mr Dillon, "it is right here in these legislative halls."

W. P. Dunlop of Montgomery county opposed the present law, he told the committee, because it works out for the benefit of the large school districts and to the detriment of the small.

Seth J. T. Bush, of the Western New York Horticultural society, told of a resolution the society had passed condemning the law and then urged a repeal.

"We want a square deal and we don't believe we are getting it," he declared.

Mr Lowell, master of the State Grange, also made a plea for the repeal. He was corrected several times for turning his back to the committee as William Jennings Bryan had done at the prohibition hearing on the previous day.

Mr. Lowell indulged in some irony at the expense of the State Education department, when he told of a rural school in his district that had a flag staff on the roof and had been obliged to erect another in the yard.

"The school now has two staffs for one flag," Mr Lowell said and his audience tittered loudly.

There were scores of farmers at the hearing who could not be heard because of the time limit set on the hearing. When Commissioner Finley rose and spoke in rebuttal they flung all order to the winds and from all parts of the chamber came the cry "Repeal! Repeal!" It was the farmers' only rebuttal.—*Albany Knickerbocker Press, February 28, 1918*

The School Bill Hearing

The hearing on the Township School bill at Albany on February 27 was a new experience for official Albany. Never before did the plain farm homes from the back districts of the State crowd the largest legislative chamber of the Capitol. The fathers and mothers of the back districts went to Albany to demand the repeal of the Township School Law, and to appeal for their little schoolhouse. Dr. Finley, the genial and able Commissioner of Education, spoke in favor of the law. He was supplemented

by the officials of the Department, and several women from cities, not affected by the law, also spoke in favor of the bill. Senator Elon R. Brown, the astute leader of the Senate, also spoke for it. He admitted a need of changes, but opposed repeal.

The burden of the arguments for the old bill was that country children should have more and better education and better schools; that farmers opposed the law to save money; that city children had a preference for positions because of their better education, and that intelligence and progress favored the bill, and ignorance and dullness only pleaded for its repeal.

I have taken part in many debates during the past 35 years, but never before felt more pride in my subjects and my associates than on this occasion. The human element was there; and this is the element that had been overlooked when this law was written, and passed and defended. This human element is the influence that will win the repeal of the law. The farmers contended that they joined the opposition in the desire for good schools and better education for the children; that they were willing to pay for them; that they objected to a city autocracy that sought to impose a school system on them that they did not want; that country mothers rebelled against a provision that compelled them to send their young and tender children miles from home to attend a city school; that the country schoolhouse is a community asset, and lastly that the boys and girls from those country schools have worked their way to the top round of the ladder in every industry and business and profession in this country. The country school has turned out men and women in the past and may be trusted to do so in the future.

It is safe to say that the bill will be repealed. The demand was for clean repeal of the Township bill and the physical culture provision of the military law. Governor Whitman signed the bill last year, but since the demand for its repeal became so pronounced he characteristically abandoned it and is now courting credit by opposition to it.

Farmers are learning how to get what they want.—*Rural New Yorker, March 9, 1918*

The Rural School Law

The state department of education has chosen Dr. Thomas E. Finegan to be its spokesman in its fight to prevent the repeal of the rural school law — a repeal advised by Governor Whitman in his message to the legislature. Dr. Finegan has published a defense of the law as it now stands and has appeared before committees of the legislature. But judging from the defense published there is the same failure to keep clearly in mind two distinct issues which is often found in handling matters of legislation. Dr. Finegan restates the objectionable conditions in rural schools which led to the enactment of the present law. There is good ground for believing his facts accurate. Unquestionably in many rural schools the pupils are not given proper educational advantages. But Dr. Finegan assumes that the present law, or one amended to retain its essential provisions, is the only means of bettering objectionable conditions. If the farmers of the State are to be believed, the present law has made their school taxes unreasonably high and has not proved practical in bettering conditions. It would seem that a sensible thing to do would be to consider first what conditions must

be removed in favor of better ones and then to devise legislation sufficiently flexible to provide for actual improvements at reasonable cost. It is probable that local conditions are a great factor in determining what is best to be done in specific instances. Under the present law a general and undue rise in cost for rural education is not producing desired results. There is unquestionably a way to secure good education for rural children without doing injustice. This is the legislation needed, but it will not be found either by ignoring need of betterment or by seeking to retain a law unamended that has proved ineffective and productive of financial injustice. —*Rochester Post Express, February 19, 1918*

No Argument Against It

Dr. Finley countered well at the legislative hearing on the township school question when in reply to the present president of the State Grange he read a resolution of that body advocating the passage of the law. The assertion had been that it was imposed on "the farmers" without consulting that body. In fact, Dr. Finley said, its representative had helped frame the measure.

The incident was of importance as illustrating the general substanceless of the howling that has been worked up for its repeal and which The Argus has refused to believe to be in any way representative of the yeomanry of the State; such of them as have joined in it simply haven't stopped to think or analyze. When they do so they will agree with the deliberate judgment of their most important educational organization. That this must be so was made evident to any unprejudiced person that followed the hearing Wednesday. Deduct from the shriekings for repeal what was merely words, frothy denunciation without specific evidence or facts to support it, and how much was left? Simply an assertion that "taxes have increased" under the new law. Save as the cost of everything has been increasing under war conditions and save as surpluses have been returned to taxpayers of old districts to be replaced by new ones that must be raised in consolidated units, how can taxes under honest or capable administration — and if that has anywhere been lacking certainly the law is not at fault — be increased except as they represent better schools? No one has undertaken to answer that question. No human being can.

Take the third of the one-room school districts in the State that have appraised property valuations of less than $20,000 with an average attendance of 10 or less. To maintain anywhere near a decent school in one of them, employ a competent teacher, provide fuel and proper equipment, maintain the building in repair and make good the natural depreciation going on, would cost at least $800 yearly, more likely $1,000 or more. That would mean a tax every year amounting to four or five per cent. of all the taxable property in the district, less the subsidy that comes from the State. Of course, the people in these districts cannot from their own means support such schools as every American child is entitled to. The essential principle of the township law is that other and better-to-do districts in the same town shall help them by an equalization of the school tax throughout the town. The only taxes that can be increased are, therefore, those in these more prosperous and populous districts. But these increases represent nothing but better schools.

These we must have if the greatest State of the Union in wealth and population is not to be steeped in an ignorance deeper than that of any of its northern sisters. In the last analysis the question is whether the State or township shall save us. The State is now disbursing approximately $6,500,000 as her share. Whether she should add anywhere from $800,000 to $2,400,000 more as Senator Brown proposes, 90 per cent. of it coming from the cities, must equitably depend — and can only be determined when there is equalization of the burden throughout townships — on whether the rural citizens are paying as much pro rata for their schools as the cities do. Until that point is reached, it is simple robbery to draw more from the cities for the betterment of rural schools. When that point is reached the cities, through the State should and doubtless will cheerfully match dollar for dollar all that the townships or rural districts or whatever you call them spend for themselves.

The Bolsheviki spirit which one of the howler statesmen threatens unless the rural districts can be appeased in their "want more" proclivities, is already here to the extent that assent is refused to such a fair basis. If it turns and rends the Republican party that has so long been stimulating it in seeking the "up-State vote" it will be a righteous retribution. But the question of fair dealing between men is the all important one and it is time to end these policies that have hardly a pretense of right in them.

For there is a second and doubtless the loudest element in this howl about "more taxes." It is in the districts of which there are hundreds, as Prof. Works, of the rural education department of Cornell, says, that under the old law paid not a dime of school taxes but taking the $200 a year given by the State to each district of $20,000 or less of taxable property, farmed out the education of their few children to some adjoining district.

Are we going to cater further to methods so absolutely devoid of Americanism?

And isn't it infinitely pitiful that we have politicians capable of seeking to do so?—*Albany Argus, March 1, 1918.*

The Politicians and the Schools

It is rather amusing to see the politicians at Albany falling over each other in an effort to repeal the township school law and get credit for the same. Even Gov. Whitman and Speaker Sweet are in the petty game. All of them have an ear only for the clamor against the law which arises in many sections, a great deal of it due to conditions that are in no way related to the law. Probably few or none of the politicians stop to consider whether or not the law would improve the schools of the State, or what has been the rusult in other states where it was applied. Few or none of them stop to think of the folly of attempting to pass judgment upon a law which has been in effect only about half a year, some parts of which, in fact, are not yet in operation. They only know that in some quarters a good deal of noise is being made about the law, and that the folks who nake the noise have votes.

We trust that instead of repealing the law outright and going back entirely o the old school system, some satisfactory solution may be reached so that fundamental features of the law may be saved and given a fair trial. We are quite satisfied that if the system were to be in operation a couple of years

under normal conditions the great mass of the public would not wish to go back to the old way. There would, of course, remain the objections of those who habitually put the dollar before the child — usually their own dollar and somebodyelse's child. But they should hardly be allowed to dictate the educational policy of a great state.— *Cuba Patriot and Free Press, March 8, 1918.*

The New York Assembly voted 107 to 36 in favor of repealing the Township School Law, which hasn't been in operation a year, which the Legislators don't know yet whether it is a good law or not, which hasn't had a chance to show its qualities good or bad, which really was a big benefit to rural schools, and properly worked out in five years would have placed New York State far along advanced lines of educational systems. The Assembly was scared into their action. We hope the Senate will show judgment enough to appreciate many of the benefits of the Township system, its justice and its worth, amend it perhaps, but never flatly repeal it. Such an act is cowardly. It comes before the Senate this week. Probably a proper amendment would be to bar the academic high school districts from the operation of the Township system. With this exception let the law alone.— *Morris Chronicle, March 20, 1918.*

Robbing Peter to Pay Paul

The article in your issue of March 30, declaring that a crisis has developed in the rural school situation requires an answer from the already tax-overburdened rural communities. In the first place what crisis has developed in the rural school situation other than the township school law, which your article stated it is assured will be repealed. With that law repealed no crisis will remain or develop. If it is to be repealed it is on account of the unanimous demands of the rural communities which were most affected by it, and demanding the repeal of this law the rural residents are not asking or demanding any substitute in place of it. For the Education Department of the State to foster some new Panacea before the present law is actually repealed looks suspicious in itself. Who is asking for any law? We have heard the plea that something must be done to improve the conditions of the rural schools before. This argument was well and finally answered at the hearing on the bill for the repeal of the present iniquitous township law. If the conditions are so bad, why were they not discovered before the pet township bill fell into disfavor. Oh, no if the rural residents had remained as innate and uncomplaining as they were expected to remain upon the passage of the present law no cry would have been raised about the bad condition of the rural school. It is strange that such bad conditions would have resulted in the origin of some of the greatest men and scholars that this country has ever known. Who constitute the majority of the graduating classes of the high schools and who are the leaders in the classes of the colleges and advance schools, other than these same children who have acquired their first taste for knowledge in these same despised rural schools.

And then the climax of this offer of something a great deal better. The offer is made with a promise of gold. $28,300 is offered to the neglected and downtrodden rural schools and taxpayers. Surely the offer of balm such as this has always worked a charm on the country taxpayer since time

immemorial and why should it not work again. But the rural taxpayer has learned a thing or two by brutal experience, and he knows that $28,300 cannot be allotted by the State unless some one settles for it. The State acquires its money only by taxation. Then how can this money be raised for Chenango county except by taxation? What difference does it make whether we pay our money out in school tax or State tax? Someone must settle and everyone knows that it is the rural taxpayer, who cannot hide his land or cattle in safe deposit vaults, whose taxes always go up and never down. Cannot the politicians "have a heart?" When all the country and every citizen is straining every effort to meet his war taxes and purchase his share of Liberty Bonds, and is doing it gladly and without complaint, why must some department of the State government take this time to foster upon us new and untried methods of running our rural schools entailing additional taxes.

No, the rural residents asked that the township school law be repealed. They have not asked for any new legislation curtailing their right to manage their own affairs, and the rural taxpayer who is wise will not endorse any new scheme until he knows much more about it than he can acquire at the hastily called meetings being held throughout the State to give this new bill an appearance of rural respectability. If he does he may again find himself asking for abolishment of further councils and commissions the same as all agricultural societies of the State are now doing with the State Food Commission and the Farm and Market council.

Remember the bright promises made for these, but how soon the promises failed to materialize after the legislation was enacted.—*New Berlin Gazette, April 6, 1918*

The Township Education Law

A hearing with reference to the bill repealing the so-called township law, which law last year established the township school system, and which hearing was set for February 12, has been postponed to Wednesday, February 27, at Albany, in order to take up at the same time the amendment with reference to the physical training and medical examination in rural schools and in order to prepare considerable legislation for consideration by all desiring to be heard on the question.

Much opposition has developed to the so-called township school law. Its operation has proved to be more expensive than the old system, and it is not satisfactory in many other respects. It is still defended, however, by its sponsor, Dr. Thomas E. Finegan, deputy commissioner of education, and he delivered an address upon the subject before the New York State Horticultural Society in the Assembly parlor of the Capitol, at Albany, on January 15, and one before the New York State Association of district superintendents of schools, in the auditorium of the Hotel McAlpin, New York, on January 17.

In his lengthy defense of the township law, Dr. Finegan says:

We are maintaining in this State at the present time 15 schools in each of which there is just one pupil; we are maintaining 86 other schools in each of which there are just two pupils. We are maintaining 166 other schools in each of which there are three pupils. We are maintaining 258 other schools in each of which there are four pupils. We are maintaining 357 other schools in each of which there are but

five pupils. In other words, there are in operation today in the rural regions of this State nearly 900 schools in each of which there are not more than five pupils. But in addition to these 900 schools, there are 600 other districts in the State in each of which there are less than seven children in attendance upon school. There are 3,800 rural schools in this State today in each of which there are less than ten children in attendance. And what is even worse than this, the assessed valuation of each one of these 3,800 districts is less than $40,000. In one-half of such districts — 2,000 of them — the assessed valuation of each district is less than $20,000. In other words, under the district system four farms of an average value of $5,000 were required to support a school in 2,000 of the districts of the State, and in nearly 2,000 additional districts, eight farms of an average value of $5,000, or ten farms of an average value of $4,000, were compelled to support a school. This placed a burden upon these communities which they were not able to meet. There is not a man or woman within the sound of my voice who does not know that it is absolutely impossible to maintain in one of these districts a school which comes anywhere near approaching an institution worthy of the name school. These schools are maintained not only in the interest of the local community but in the interest of the State as well. The State has an interest not only in each of these 900 schools that has an attendance of less than five, but it also has an interest in each of these 3,800 schools that has less than ten children in attendance.

The interest of the State from a financial standpoint is nearly equal to that of the taxpayers in each of these 3,800 districts. The taxpayers are, of course, taking their money in each one of these districts and supporting these schools. The State is doing likewise. The State is taking from its treasury $200 and putting that amount of money in each of 2,000 of these schools and from $150 to $175 in each of the remaining 1,800 schools.

As previously stated by the *Journal*, considerable opposition to this law has developed in Niagara county. Formal action against it has been taken by several communities in this county.

In Orleans county the opposition seems to be more intense than it is in Niagara county. Assemblyman Lattin of Orleans county says that he has received letters from over 90 per cent of the rural school trustees of that county, opposing the law. Petitions against the law have been signed by over 2,000 voters and taxpayers of Orleans county.

The only bill introduced to date, receiving serious consideration, is the Martin bill which provides for the restoration of former conditions in respect to school districts.— *Niagara Falls Journal, February 25, 1918.*

MEMORANDUM RELATIVE TO THE REPEAL OF ARTICLE 11-A OF THE NEW YORK STATE EDUCATION LAW

Presented to Committees on Education at Hearing on Township Bill February 27, 1918, by Bureau of Municipal Research

Assembly bill No. 26 (Senate number 307) is now under consideration by your committee and your recommendations relative to the disposition of this proposed legislation will soon be presented to the Senate and Assembly. This bill proposes to repeal article 11-a of the New York State Education Law. The repeal of this statute would have far-reaching effects on the future development of rural education in the State of New York. Because of the great significance of this legislative bill the Bureau of Municipal Research desires to place before you certain facts and recommendations bearing on the question involved in this proposed legislation.

The sources of the information presented herewith are:

1 Investigations made by the Bureau of Municipal Research for the Nassau County Commission (formed under the laws of New York State) of the government of Nassau county

2 Studies made of state school laws and reports of New York and other states

3 Digests of the recent (1917) report of an educational survey of Nassau county (prepared by the New York State Education Department and Dr G. D. Strayer, professor of education administration, Teachers College, Columbia University)

As a result of careful consideration of the facts gleaned from the above sources, eight major conclusions are arrived at and are presented herewith. Under each conclusion are set forth the supporting facts and arguments as follows:

1 A repeal of article 11-a of the Education Law of New York State would mean taking a step backward in educational administration, because

a The district system to which we should return is antiquated, having been established over 100 years ago and having outlived the conditions which it was established to meet

b The most recent tendency in state education administration has been toward the larger unit of control:

(1) All the states east of the Mississippi river (22 in number) except New York, Illinois and Michigan, have abandoned the district system (Maryland did so as early as 1865)

(2) Massachusetts, beginning in 1853, having three times repealed the law for the abolition of the district system, finally in 1882 established the township system which is still operating successfully in the entire state

(3) Ohio adopted the township system in place of the district system in 1892 and in 1914, by adopting the county system, further enlarged its administrative unit

(4) No state which has adopted the larger unit of administration has ever returned permanently to the district system

2 The school district has proven to be an ineffectual unit of state educational administration, because

a Under it educational opportunities in a state are unequal

(1) They are dependent upon the taxable wealth of the small school district rather than on the aggregated taxable wealth of a number of districts varying widely in amounts of assessed valuations

(2) They could not possibly be equalized under a system in which there are, as in New York State, over 10,000 districts each one having from 1 to 3 trustees

b The advantages of expert educational supervision are almost nullified under the district system, because

(1) The power of the superintendent of the supervisory districts is dependent upon the good will and close cooperation of many groups of school trustees

(2) The supervisory districts include too many independent school districts and trustees (in Nassau county there are two supervisors and 237 trustees for 57 school districts)

3 The district plan is wasteful of public funds and effort, because under it

a A disproportionate amount of money is expended in the collection of taxes

(1) In Nassau county (1915) it cost over $16,000 to collect the district school taxes alone, not counting the cost of copying the tax rolls in each district

b An unnecessary number of teachers is employed

(1) There are 3800 schools in the State with less than ten pupils

c There is an undue number of school sites and buildings

d The purchase and distribution of supplies is uneconomical

e The expenditures for fuel, light, janitorial services, etc., are duplicated

4 The district system does not distribute the burdens and benefits of education equitably: Under it

a The school tax rate based upon property valuation shows marked variation within towns —

1	In Rome	tax rates varied from	1	mill to	10	in	1916[a]
2	" Phillipstown	"	2	"	15	" "	*a*
3	" Canaan	"	1	"	9	" "	*a*
4	" Hempstead	"	2	"	15	"	1915[b]
5	" North Hempstead	"	1	"	7	" "	*b*
6	" Oyster Bay.....	"	1	"	17	" "	*b*

b The product of the school tax per pupil in Nassau county shows marked variation:

(1) For the year 1914–15 in Hempstead it varied from $430 to $22[c]

(2) For the year 1914–15 in North Hempstead it varied from $79 to $31[c]

(3) For the year 1914–15 in Oyster Bay it varied from $58 to $19[c]

(4) In 1915 in Nassau county it varied from $365 to 20.50[d]

c The cost of maintenance of schools per teacher employed showed marked variation

(1) In 1915 in Nassau county it varied from $689 to $3016[d]

5 The town law eliminates the evils of the district system because

a It centralizes the control of schools and places the responsibility of their administration in th ehands of a few who can be held accountable

b It eliminates waste, for

(1) It reduces the cost of the collection of taxes

(2) It makes possible centralized purchasing and distribution of large quantities of supplies, thereby reducing the cost

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a Township Education Law; address by Dr Thomas E. Finegan before New York State Agricultural Society, January 15, 1918.

b Bulletin 652, University of the State of New York, December 1, 1917.

c Bulletin 652, University of the State of New York, December 1, 1917, part I, table I.

d Id. part 2, table 96.

c It eliminates conflicts of authority between the superintendent and the numerous district boards

d It equalizes the school tax throughout the town

e It makes possible the equalization of the educational opportunities throughout the town

6 The town law makes possible the immediate consolidation of schools

a Consolidation has made slow progress under the district system in New York State

b Consolidation has always followed where the unit of administration has been enlarged

(1) In Indiana under the town system the number of schools with less than 20 pupils was reduced from 4180 to 1775 in ten years (1899–1909)[e]

(2) In Ohio consolidation became state wide in 1898 after the town had become the unit of administration

(3) In Kentucky extensive consolidation followed the establishment of the county unit of administration (1908)[a]

7 Consolidation of schools, the inevitable result of the town law, will produce great advantages for the educational system of New York State

a Consolidation is conceded to be beneficial everywhere, for

(1) The United States Bureau of Education calls it "the most necessary reform for efficiency and economy in the conduct of rural schools"[b]

(2) In Massachusetts, Connecticut, Ohio and Indiana, the most vigorous opponents of the plan at the time of its introduction were later among its strongest supporters[c]

b Consolidation has proved a marked benefit in states where it has been tried

(1) Illinois testified to its advantages in three schools[d]

(2) Indiana reports "The work of the consolidation of schools is highly gratifying — children are doing better work, better teachers can be secured, and the High School attendance has increased by 6300[e]

(3) Utah reports that "All the arguments in favor of consolidation are true — the tax levy is smaller, and a very material growth has been made without any additional debt . . . With better buildings and graded schools we are able to command a better teaching force. . . . The care that is now exercised in the handling of public school funds is an argument in itself for consolidation. No consolidated county would return to the small unit system. The larger unit is superior to it. It makes for economy and efficiency in every department."[f]

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e Monroe: Cyclopedia of Education, Article on Consolidation of Schools.

a Kentucky State Educational Report, 1912–13.

b Bulletin 1917, No. 5, U. S. Dep't of Education.

c E. P. Cubberly, Monroe Cyclopedia, Consolidation of Schools.

d Circular No. 76, Superintendent of Public Instruction, Illinois, 1914.

e Indiana State Report, 1910.

f R. C. Nelson, State Superintendent of Education, Utah, 1913, quoted in United States Bureau of Education Bulletin 1914, No. 44.

(4) Kentucky after having tried consolidation for four years, reports that "The results are so much better that the cost cannot be considered. . . . There can be no reasonable argument made in favor of the old plan." [g] The Kentucky report enumerates 38 benefits of consolidation, important among which are—

(*a*) Better grading and classification with better results for the same length of time

(*b*) Longer school term

(*c*) Larger number of recitations and more personal instruction

(*d*) Better work in the higher branches

(*e*) More comfortable and sanitary buildings with modern equipment

(*f*) Broader and deeper school spirit

(*g*) Efficient supervision

(*h*) Thorough work in special branches as domestic science, manual training, music, agriculture etc.

(*i*) Better school officials

(*j*) Public pride in the schools

(*k*) Better teachers

(*l*) Economic management

(*m*) Superior quality of citizenship for the state and greater opportunity for the child

8 The town unit system has proved satisfactory in other states:

a Massachusetts returned to it after having alternated between it and the district system

b Iowa reports that "in counties where both the township and the district systems exist under the township plan" the management is much more efficient than in the same counties where either the subdistrict or rural independent system prevails[h]

c Connecticut which adopted the town plan in 1909 reports that "This law reduces administration to the simplest elements and fixes responsibility for the working of the school system. It has found complete justification in diminishing the multiplicity of agencies and offices in fixing legal authority to make timely material improvements and in giving teachers and children a better chance."[i]

In the light of the above facts and arguments, the Bureau of Municipal Research is firmly convinced that the repeal of the township law would be a serious mistake. It would deprive the State and local authorities of the opportunity to work out progressively a more economical, efficient and equitable distribution of the costs and benefits of education throughout the State.

Leaving aside, however, the arguments on the merits of the case, it must be apparent to even the most casual observer that a few months' test of a system cannot furnish a sound basis for final judgment. Repeal now would be condemnation without adequate trial— a violation of accepted principles of legislation.

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g Kentucky State Educational Report 1912–13, p. 367–403.

h Quoted in U. S. Bureau of Education Bull. 1914, No 44.

i Connecticut State Educational Report, 1910.

The Bureau of Municipal Research therefore respectfully urges that your committee disapprove Assembly bill no. 26 (Senate number 307) on the ground, first, that the township system is fundamentally right and in line with recent educational advance, and, second, that no fair and just test of the law has been made.

The action of the Legislature in 1918 on the township question is given in detail in the transcripts of the proceedings as appear in the

Senate and Assembly documents of the 1918 session

1918

Intro. no. S. 5, pr. no. S. 440. Mr G. F. Thompson, "An act to repeal chapter 328, Laws of 1917."

Jan. 2

Read first time. By unanimous consent read second time. Referred to committee on public education.

Feb. 12

Mr G. F. Thompson moved that the committee on public education be discharged from the consideration of Senate bill (no. 5, int. no. 5) entitled "An act to repeal chapter three hundred and twenty-eight of the Laws of nineteen hundred and seventeen, . . ." and that the said bill be amended, reprinted and recommitted to the committee on public education.

The president put the question whether the Senate would agree to said motion, and it was decided in the affirmative.

Feb. 19

Mr G. F. Thompson gave notice that at some future time he will move to suspend rules numbered 1, 4, 8, 11, 14, 16, 18, 22, 30 and 44, for the purpose of reading, passing and transmitting to the Assembly out of its regular order the Senate bill (int. no. 5, pr. no. 440) entitled "An act to repeal article eleven-a of the Education Law relating to town boards of education, and certain provisions of the chapter by which such article was added, and to provide for the restoration of former conditions with respect to school districts."

March 6

Mr G. F. Thompson moved that the motion to discharge the committee on public education from further consideration of Senate bill (no. 440, int. no. 5) entitled "An act to repeal article eleven-a of the Education Law, relating to town boards of education and certain provisions of the chapter by which such article was added, and to provide for the restoration of former conditions with respect to school districts," to be made pursuant to a notice heretofore given to be made a special order in the order of reports of standing committees on Tuesday, March 19th.

March 19

Mr G. F. Thompson called up the notice heretofore given for the suspension of Senate rules in relation to Senate bill (no. 440, int. no. 5) entitled "An act to repeal article eleven-a of the Education Law, relating to town boards of education, and the certain provisions of the chapter by which such article was added, and to provide for the restoration of former conditions with respect to school districts," and moved to substitute the Assembly bill (no. 26, Senate reprint no. 1207, rec. no. 128) entitled "An act to

repeal chapter three hundred and twenty-eight of the Laws of nineteen hundred and seventeen, entitled 'An act to amend the Education Law by creating town boards of education and providing for the support and maintenance of schools in towns,' and to amend the Education Law by providing for the administration and maintenance of schools in towns other than in certain union free districts, and relative to the apportionment of school moneys," in such notice.

The president put the question whether the Senate would agree to said motion, and it was decided in the affirmative. (New York Senate Journal, 1918, p. 11, 141, 201, 370.)

Intro. no. S. 17, pr. no. S. 17. Mr Slater, "An act to amend the Education Law in relation to town board of education."

Jan. 9

Read first and second times. Referred to committee on public education. (New York Senate Journal, 1917, v. 1, p. 14.)

Int. no. A. 26, pr. no. S. 1348. Mr Martin, "An act to repeal article eleven-a of the Education Law relating to town boards of education, and certain provisions of the chapter by which such article was added and to provide for the restoration of former conditions with respect to school districts."

Jan. 9

Read the first time. Referred to the committee on public education.

March 6

Mr Tallett from the committee on public education to which was referred Assembly bill introduced by Mr Martin (no. 26, int. no. 26), entitled "An act to repeal article eleven-a of the Education Law, relating to town boards of education, and certain provisions of the chapter by which such article was added, and to provide for the restoration of former conditions with respect to school districts," reported in favor of the passage of the same, without amendment.

Those who voted in the affirmative were: Messrs Tallett, Harris, Welsh, Duke, Soule, Gage, Brink, Amos, Fitzgerald, Whitcomb, Donnelly, Link, Claessens, which report was agreed to, and said bill placed on the order of second reading.

March 7

Mr E. C. Davis (reported) from the committee on revision, to which was referred the bill, introduced by Mr Martin (no. 26, intro. no. 26), entitled "An act to repeal article eleven-a of the Education Law, relating to town boards of education and certain provisions of the chapter by which such article was added and to provide for the restoration of former conditions with respect to school districts."

Read the second time.

On motion of Mr Martin, said bill was placed in the order of third reading and referred to the committee on revision.

March 13

The bill (no. 26, int. no. 26) entitled "An act to repeal article eleven-a of the Education Law, relating to town boards of education, and certain

provisions of the chapter by which such article was added, and to provide for the restoration of former conditions with respect to school districts," having been announced.

Debate was had thereon, when Mr Martin moved the previous question.

Mr Speaker put the question, "Shall the main question be now put?" and it was determined in the affirmative.

Said bill was then read the third time, having been printed and upon the desks of the members in its final form at least three calendar legislative days prior to its final passage.

Mr Speaker put the question whether the House would agree to the final passage of said bill, and it was determined in the affirmative, a majority of all the members elected to the Assembly voting in favor thereof, and three-fifths being present.

Ayes 107, Noes 36

Those who voted in the affirmative were:

Adler	Gaylord	Prangen
Allen	Graham	Pratt
Alvord	Hager	Quackenbush
Ames, D. H.	Harris	Richford
Ames, H. L.	Hooper	Rowe
Amos	Jenks	Seaker
Bates	Johnson, E. A.	Seelye
Bewley	Johnson, L. W.	Shannon
Bloomfield	Judson	Showers
Bourke	Kasson	Slacer
Brink	Kenyon	Smith, E. A.
Brownlee	Kiernan	Smith, H. W.
Brush	Lattin	Snyder
Burtnett	Lord	Soule
Caulfield	Lown	Tallett
Cheney	Machold	Talmage
Coles	Malone	Taylor, A.
Copeley	Martin	Taylor, F. J.
Cowee	McCue	Thayer.
Crane	McElligott	Trahan
Crowley	McGinnies	Tuckerman
Davies, A. E.	McKeon	Twomey
Davies, E. O.	McNab	Tyler
Davis, E. C.	McWhinney	Vorhees
Davis, G. T.	Mead, C. L.	Waldman
Dobson	Mead, J. M.	Wells, F. A.
Donohoe	Meyer	Welsh
Duke	Miller, N. J.	Wheelock
Ellenbogen	Mitchell	Whitcomb
Everett	Murphy	Williams
Fearon	Nesbitt	Wiltsie
Fenner	O'Hare	Witter

Franchot	Parsons	Youker
Gaffers	Patrzykowski	Zimmerman
Gage	Peck	
Gardner	Pierce	

Those who voted in the negative were:

Belknap	Flynn	McDonald
Brackley	Garfinkel	McGarry
Braun	Gitlow	McKee
Burr	Goldberg	McLaughlin
Claessens	Hamill	Miller, E. H.
Curley	Havican	Morris
Decker	Karlin	Orr
Donnelly	Kennedy	Rosenberg
Donohue	Klingmann	Seesselberg
Fallon	Larney	Shiplacoff
Farrell	Link	Sutherland
Feigenbaum	McArdle	Whitehorn

Ordered, That the clerk deliver said bill to the Senate and request their concurrence therein. (New York Assembly Journal, 1918, p. 27, 590, 638, 743–44.)

March 14

In the Senate — rec. no. 128.

Read first time. By unanimous consent read second time and referred to committee on public education.

March 19

Mr Lockwood, from the committee on public education, to which was referred the Assembly bill introduced by Mr Martin (no. 26, rec. no. 128) entitled "An act to repeal article eleven-a of the Education Law, relating to town boards of education, and certain provisions of the chapter by which such article was added, and to provide for the restoration of former conditions with respect to school districts," reported in favor of the passage of the same, with amendments, the title being amended to read as follows:

"An act to repeal chapter three hundred and twenty-eight of the Laws of nineteen hundred and seventeen, entitled 'An act to amend the Education Law by creating town boards of education and providing for the support and maintenance of schools in towns,' and to amend the Education Law by providing for the administration and maintenance of schools in towns other than in certain union free school districts, and relative to the apportionment of school moneys," which report was agreed to, and said bill committed to the committee of the whole.

March 20

Mr Lockwood moved that the committee of the whole be discharged from the consideration of Assembly bill (no. 26, Senate reprint no. 1207, rec. no. 128) entitled "An act to repeal chapter three hundred and twenty-eight of the Laws of nineteen hundred and seventeen, entitled 'An act to amend the Education Law by creating town boards of education and providing for the support and maintenance of schools in towns,' and to amend the Education Law by providing for the administration and maintenance of schools in towns other than in certain union free school districts, and

relative to the apportionment of school moneys," and that said bill be restored to its original form (Assembly bill no. 26, rec. no. 128) by striking out the Senate amendments, and recommitted to the committee on public education.

The president put the question whether the Senate would agree to said motion, and it was decided in the affirmative.

March 25

Mr Whitney moved that the committee on public education be discharged from the consideration of Assembly bill (no. 26, rec. no. 128) entitled "An act to repeal article eleven-a of the Education Law, relating to town boards of education, and certain provisions of the chapter by which such article was added, and to provide for the restoration of former conditions with respect to school districts," and that the said bill be amended, reprinted and recommitted to the committee on public education.

The president put the question whether the Senate would agree to said motion, and it was decided in the affirmative.

April 3

Mr Lockwood, from the committee on public education, to which was referred the Assembly bill introduced by Mr Martin (no. 1348, rec. No. 128), entitled "An act to repeal article eleven-a of the Education Law relating to town boards of education, and certain provisions of the chapter by which such article was added, and to provide for the restoration of former conditions with respect to school districts," reported in favor of the passage of the same, which report was agreed to.

On motion of Mr Lockwood, and by unanimous consent, the rules were suspended and said bill ordered to a third reading.

The Assembly bill (no. 26, Senate reprint no. 1348, rec. no. 128) entitled "An act to repeal article eleven-a of the Education Law, relating to town boards of education, and certain provisions of the chapter by which such article was added, and to provide for the restoration of former conditions with respect to school districts," was read the third time.

The President put the question whether the Senate would agree to the final passage of said bill, the same having been printed and upon the desks of the members in its final form for three calendar legislative days, and it was decided in the affirmative, a majority of all the Senators elected voting in favor thereof, and three-fifths being present, as follows:

For the affirmative

Argetsinger	Hill	Slater
Brown, A. P.	Knight	Stivers
Burlingame	Koenig	Thompson, G. F.
Carson	Lockwood	Thompson, G. L.
Cromwell	Marshall	Towner
Dunnigan	Mullan	Walters
Emerson	Murphy	Walton
Farrenkopf	Newton	Wellington
Fowler	Nicoll	Whitney
Gibbs	Ottinger	Wicks
Gilchrist	Ramsperger	Yelverton
Hewitt		

For the negative

Boylan	Dowling	Lawson	
Cotillo	Downing	Robinson	
Cullen	Foley	Wagner	9

Ordered, That the Clerk return said bill to the Assembly, with a message that the Senate has concurred in the passage of the same, with amendments.

(New York Senate Journal, 1918, v. 1 & 2, p. 541, 582, 684, 898, 909.)

April 8

The Senate returned the Assembly bill (no. 26, Senate reprint no. 1348, int. no. 26) entitled "An act to repeal article eleven-a of the Education Law, relating to town boards of education, and certain provisions of the chapter by which such article was added, and to provide for the restoration of former conditions with respect to school districts," with a message that they have concurred in the passage of the same, with the following amendments:

Page 2, line 25, strike out all after the period and insert "All acts or parts of acts, general or special, repealed by chapter three hundred and twenty-eight of the Laws of nineteen hundred and seventeen, are hereby re-enacted to take effect on August first nineteen hundred and eighteen."

Page 3, strike out all of lines 1 and 2 and all of line 3 down to and including the period.

Mr. Martin moved to concur in the Senate amendments.

Mr Speaker put the question whether the House would concur in said amendments, said bill having been printed and upon the desks of the members in its final form at least three calendor legislative days prior to its final passage, and it was determined in the affirmative, a majority of all the members elected to the Assembly voting in favor thereof, and three-fifths being present.

Ayes 138, Noes 0

Adler	Gage	Nesbitt
Allen	Gardner	O'Hare
Alvord	Garfinkel	Orr
Ames D. H.	Gaylord	Parsons
Ames, H. L.	Gitlow	Patrzykowski
Amos	Goldberg	Peck
Bates	Graham	Pierce
Belknap	Hager	Prangen
Bewley	Hamill	Pratt
Blakely	Harris	Quackenbush
Bloomfield	Hooper	Richford
Bourke	Jenks	Rosenberg
Brackley	Johnson, E. A.	Rowe
Braun	Johnson, L. W.	Seaker
Brink	Judson	Seelye
Brownlee	Karlin	Seeselberg
Brush	Kasson	Shannon
Burtnett	Kennedy	Shiplacoff
Caulfield	Kenyon	Showers

Cheney	Kiernan	Slacer
Claessens	Larney	Smith, E. A.
Coles	Lattin	Smith, H. W.
Copeley	Leininger	Snyder
Cowee	Link	Soule
Crane	Lord	Tallett
Crowley	Lown	Talmage
Curley	Machold	Taylor, A.
Davies, A. E.	Malone	Taylor, F. J.
Davies, E. O.	Martin	Thayer
Davis, E. C.	McArdle	Trahan
Davis, G. T.	McDonald	Tuckerman
Decker	McElligott	Tyler
Dobson	McGarry	Voorhees
Donohoe	McGinnies	Waldman
Donohue	McKee	Wells, F. A.
Duke	McKeon	Wells, L. H.
Ellenbogen	McLaughlin	Welsh
Everett	McNab	Wheelock
Farrell	McWhinney	Whitcomb
Fearon	Mead, C. L.	Whitehorn
Feigenbaum	Meyer	Williams
Fenner	Miller, E. H.	Wiltsie
Fitzgerald	Miller, N. J.	Winter
Flynn	Mitchell	Witter
Franchot	Morris	Youker
Gaffers	Murphy	Zimmerman

Ordered, That the clerk return said bill to the Senate, with a message that the Assembly have concurred in the amendments of the Senate thereto. (New York Assembly Journal, 1918, p. 1764-65.)

April 9

The Assembly returned (to the Senate) (no. 26 Senate reprint no. 1348, rec. no. 128) entitled "An act to repeal article eleven-a of the Education Law, relating to town boards of education, and certain provisions of the chapter by which such article was added, and to provide for the restoration of former conditions with respect to school districts."

Senate ordered clerk to return said bill to Assembly. (Senate Journal, 1918, v. 2, p. 1105).

April 10

The Senate returned the Assembly bill (no. 26, Senate reprint 1348, int. no. 26) entitled, "An act to repeal article eleven-a of the Education Law, relating to town boards of education, and certain provisions of the chapter by which such article was added, and to provide for the restoration of former conditions with respect to school districts."

Ordered, That the clerk deliver said bill to the Governor. (New York Assembly Journal, 1918, p. 2034.)

April 13

Approved. Chapter 109. (New York Legislative Index, 1918, p. 146.)

Int. no. A. 73, pr. no. A. 73. Mr Franchot, "An act to repeal chapter three hundred and twenty-eight of the Laws of nineteen hundred and

seventeen, entitled 'An act to amend the Education Law, by creating town boards of education and providing for the support and maintenance of schools in towns.'"

January 16

Read first time. Referred to the committee on public education.

Int. no. A. 125, pr. no. 125. Mr Gaffers. "An act to repeal chapter three hundred and twenty-eight of the Laws of nineteen hundred and seventeen, entitled 'An act to amend the Education Law by creating town boards of education and providing for the support and maintenance of schools in towns and revising the district and union free school systems.'"

January 18

Read the first time and referred to the committee on public education. (New York Assembly Journal, 1918, p. 45, 60.)

Int. no. S. 307, pr. no. S. 322. Mr. Wicks, "An act to repeal article eleven-a of the Education Law, relating to town boards of education and certain provisions of the chapter by which such article was added and to provide for the restoration of former conditions with respect to school districts."

Feb. 5

Read first time. By unanimous consent read second time and referred to committee on public education. (New York Senate Journal, 1918, v. 1, p. 95.)

Int. no. S. 475, pr. no. S. 521. Mr Lockwood, "An act to repeal chapter three hundred and twenty-eight of the Laws of nineteen hundred and seventeen . . ."

Feb. 15

Read first time. Referred to committee on public education. (New York Senate Journal, 1918, v. 1, p. 169–70.)

Int. no. A. 574, pr. no. A. 620. Mr Malone.

Feb. 15

By unanimous consent, Mr Malone by request introduced a bill entitled "An act to repeal chapter three hundred and twenty-eight of the Laws of nineteen hundred and seventeen, entitled 'An act to amend the Education Law, by creating town boards of education and providing for the support and maintenance of schools in towns,' and to amend the Education Law by providing for the administration and maintenance of rural schools" (int. no. 574), which was read the first time and referred to the committee on public education. (New York Assembly Journal, 1918, p. 285.)

Int. no. A. 666, pr. no. A. 736. Mr. J. M. Mead, "An act to repeal chapter three hundred and twenty-eight of the Laws of nineteen hundred and seventeen . . ."

Feb. 20

Read first time. Referred to committee on public education. (New York Assembly Journal, 1918, p. 341.)

Intro. no. S. 953, pr. no. S. 1212. By education committee, "An act to repeal chapter three hundred and twenty-eight of the Laws of nineteen hundred and seventeen, entitled 'An act to amend the Education Law, by creating town boards of education and providing for the support and

maintenance of schools in towns' and to amend the Education Law by providing for the administration and maintenance of schools in towns other than in certain union free school districts and relative to the apportionment of school moneys."

March 18

Read the first time and referred to committee on public education.

March 20

Mr Lockwood moved that the committee on public education be discharged from the consideration of Senate bill (no. 1175, int no. 953) entitled "An act to repeal chapter three hundred and twenty-eight of the Laws of nineteen hundred and seventeen, entitled 'An act to amend the Education Law by creating town boards of education and providing for the support and maintenance of schools in towns,' and to amend the Education Law by providing for the administration and maintenance of schools in towns other than in certain union free school districts, and relative to the apportionment of school moneys," and that the said bill be amended, the title being amended to read as follows:

"An act to amend the Education Law, by providing for the administration and maintenance of schools in towns other than certain union free school district, and relative to the apportionment of school moneys," and that the same be reprinted and recommitted to the committee on public education.

The president put the question whether the Senate would agree to said motion and, it was decided in the affirmative.

March 26

Mr. Lockwood, from the committee on public education, to which was referred the Senate bill introduced by committee on public education (no. 1212, int. no. 953) entitled "An act to amend the Education Law by providing for the administration and maintenance of schools in towns other than certain union free school districts, and relative to the apportionment of school moneys," reported in favor of the passage of the same, which report was agreed to, and said bill committed to the committee of the whole. (New York Journal, 1918, v. 1, p. 512, 585, 701–2.)

April 2

The committee on rules reported the following, namely, that Senate bill (pr. no. 1212, int. no. 953) entitled "An act to amend the Education Law by providing for the admininstration and maintenance of schools in towns other than certain union free school districts, and relative to the apportionment of school moneys," with amendments, if any, be taken up forthwith in the Senate, be advanced to the order of third reading and be and continue the pending order of business, superseding and taking precedence over all other orders until the vote of the Senate upon the final passage thereon be taken; that debate thereon, including debate upon all amendments or motions offered for the purpose of amendments and every question arising pending its consideration, be limited to not exceeding one hour, not more than one-half of such time to the members of the majority and not more than one-half to the members of the minority; that at the expiration of such debate, the vote of the Senate shall be forthwith taken upon the final passage of the bill and the amendments offered thereto, if any, then pending; that no motion shall be entertained except for the purpose

of amendment or call of the Senate and but one motion to adjourn shall be entertained and then only upon the recognition of the temporary president for such purpose; that in case a motion to adjourn is carried, the measure at that time under consideration together with the proposed amendments shall be the pending order of business when the Senate shall again convene and shall be taken up and continued as though no adjournment of the Senate had intervened and no additional time shall be allowed for debate thereon and the consideration of the measure shall be continued to the vote of the Senate on its final passage.

Debate on the adoption of this report shall not exceed one hour, not more than one-half to the members of the majority, and not more than one-half to the members of the minority, if desired.

That any and all rules of the Senate inconsistent with this rule be and they are hereby suspended until the vote of the Senate on its final passage.

The president put the question whether the Senate would agree to said report, and it was decided in the affirmative.

Following the debate upon the adoption of said report, Mr E. R. Brown moved that the Senate do now adjourn, and that when the Senate reconvenes, the said report shall be the pending order of business immediately following the reading of the journal.

The president put the question whether the Senate would agree to said motion, and it was decided in the affirmative.

April 3

The president stated the pending question to be the report of the committee on rules in relation to Senate bill (no. 1212, int. no. 953) entitled "An act to amend the Education Law by providing for the administration and maintenance of schools in towns other than certain union free school districts, and relative to the apportionment of school moneys," which was under consideration by the Senate at the time of adjournment on Tuesday, April 2d.

The president put the question whether the Senate would agree to said report, and it was decided in the affirmative.

On motion of Mr E. R. Brown, and by unanimous consent, the rules were suspended and said bill ordered to a third reading.

Said bill was read the third time.

The president put the question whether the Senate would agree to the final passage of said bill, the same having been printed and upon the desks of the members in its final form for three calendar legislative days, and it was decided in the affirmative, a majority of all the Senators elected voting in favor thereof, and three-fifths being present as follows:

For the Affirmative

Boylan	Foley	Ottinger
Brown, E. R.	Gibbs	Robinson
Cotillo	Koenig	Sage
Cullen	Lawson	Sheridan
Dowling	Lockwood	Slater
Downing	Marshall	Stivers
Dunnigan	Murphy	Wagner
Emerson	Newton	Walker
Farrenkopf	Nicoll	Wellington

For the Negative

Artgetsinger	Hill	Towner	
Brown A. P.	Knight	Walters	
Burlingame	Mullan	Walton	
Carson	Ramsperger	Whitney	
Fowler	Thompson, G. F.	Wicks	
Gilchrist	Thompson, G. L.	Yelverton	18

Ordered, That the clerk deliver said bill to the Assembly and request their concurrence therein. New York Senate Journal, 1918, v. 2, p. 875–6, 906–7.)

April 4

In Assembly. Rec. no. 315. To education committee. (New York Legislative Index, 1918, p. 109.)

No. 521 **Int. 475**

In Senate

Introduced by Mr. LOCKWOOD — read twice and ordered printed, and when printed to be committed to the committee on public education.

An act to repeal chapter 328 of the Laws of 1917, entitled "An act to amend the Educational Law, by creating town boards of education and providing for the support and maintenance of schools in towns," and to amend the Education Law by providing for the administration and maintenance of rural schools.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1 Chapter 328 of the Laws of 1917, entitled "An act to amend the Education Law by creating town boards of education and providing for the support and maintenance of schools in towns," is hereby repealed.

§ 2 Chapter 21 of the Laws of 1909, entitled "An act relating to education, constituting chapter 16 of the Consolidated Laws," as amended by chapter 140 of the Laws of 1910, is hereby amended by inserting therein a new article, to be known as article eleven-a, and to read as follows:

Article XI-A
RURAL SCHOOLS

Section 330 Rural schools
331 Rural school districts established
332 School districts continued
333 Board of education of rural school district
334 Qualifications of members of board of education
335 Appointment of officers by board
336 Bond of treasurer
337 Vacancies in school offices
338 Board to constitute a body corporate
339 Meetings of board
340 Duties of clerk
341 Duties of treasurer
342 Powers of board of education



Honorable Robert F. Wagner
Minority leader of Senate

Section 343 Schools to be free
344 Transfer of pupils
345 Schoolhouse sites
346 Erection, repair and improvement of school buildings
347 Annual school budget
348 Property subject to taxation; levy and collection of taxes
349 Maintenance of school in school district in two or more towns
350 Borrowing money in anticipation of collection of taxes
351 Submission of certain questions to a vote of the district
352 Issue and sale of school bonds
353 State funds to be used for schools of rural school districts
354 Certain union free school districts not subject to provisions of article
355 School district officers abolished; apportionment of funds and indebtedness
356 Outstanding bonds; existing school property
357 Notice of annual school meeting
358 Special school meetings in rural school districts
359 Qualifications of voters at school meetings
360 Conduct of school meetings

§ 330 **Rural schools.** All public schools maintained in a town except those maintained in a union free school district in which an academic department had been lawfully established on or before the second day of May 1917, shall be known as rural schools.

§ 331 **Rural school districts established.** 1 The several school districts in a town, except union free school districts in which academic departments were maintained on or before the second day of May, 1917, shall constitute a rural school district and shall be known as rural school district No.— of the town of ————.

2 A rural school district in which there are twelve or more school districts may be divided into two or more rural school districts, but in no such case shall a rural school district contain less than five school districts, and such districts shall be contiguous. At any annual meeting of a rural school district or at a special meeting called for the purpose, a resolution may be adopted by a majority vote of the qualified electors present at such meeting, dividing such rural school district into two or more rural school districts. Such resolution shall specify and designate the school districts to be included in each of such school districts. If such a resolution be adopted, a certified copy of it shall be transmitted by the clerk of the meeting to the district superintendent of schools, who shall thereupon make an order describing such rural school districts and designating them by number. Such order shall be executed in duplicate, one of which shall be filed in the office of the town clerk of the town and one transmitted to the Commissioner of Education. Upon the execution of such order such rural school districts shall be established as described therein.

§ 332 **School districts continued.** 1 Each school district in the State is hereby continued as such district exists at the time this act goes into effect or until its boundaries are modified as provided in this chapter.

2 No order consolidating two or more school districts shall be effective until such order is approved by a majority vote of the town board of education of the town or towns in which such districts are located, and by a majority vote of the qualified electors of each district present and voting at a meeting of the districts consolidated by said order.

§ 333 **Board of education of rural school district.** 1 Each school district within a rural school district shall hold an annual school meeting on the first Tuesday in May at seven-thirty post meridian for the purpose of electing a trustee who shall serve for one year from the first day of August following his election. The provisions of section 227 of this chapter shall apply to and regulate such election.

2 The trustees of the several school districts within a rural school district shall constitute the board of education of such rural school district.

§ 334 **Qualifications of members of board of education.** A member of a board of education of a rural school district must be a qualified elector at the school meetings of the district for which he is chosen. A district superintendent of schools, or a supervisor of a town shall not be eligible to the office of member of a board of education. Not more than one member of a family shall be a member of the same board of education. A person who is removed from his office as a member of a board of education shall be ineligible to appointment or election to any school office in the district for a period of five years from the date of such removal.

§ 335 **Appointment of officers by board.** The board of education of each rural school district shall elect one of its members chairman who shall serve until the next annual meeting of the board, and shall also appoint a clerk of the board and a school treasurer who may be a member of the board or a teacher employed in the public schools of the district. Such clerk and treasurer shall serve during the pleasure of the board. Any person who is qualified to vote at a school meeting in the district may be appointed as clerk or treasurer. The board shall determine the duties and fix the compensation of such clerk and treasurer.

§ 336 **Bond of treasurer.** The treasurer, within ten days after the receipt of notice in writing of his appointment, duly served upon him, and before entering upon the duties of his office, shall execute and deliver to the board of education a bond, in a sum to be prescribed by the board and with sureties to be approved by it, conditioned for the faithful discharge of the duties of his office.

§ 337 **Vacancies in school offices.** 1 A school office becomes vacant by death, resignation, refusal to serve, incapacity, removal from the district or from office.

2 A member of a board of education who publicly declares that he will not accept or serve in the office of member of the board of education, or refuses or neglects to attend three successive meetings of the board of which he is duly notified, without rendering a good and valid reason therefor to the board of education, vacates his office by refusal to serve.

3 A member of a board of education vacates his office by the acceptance of either the office of district superintendent of schools or of supervisor of the town.

4 A treasurer vacates his office by failure to execute a bond to the board of education as herein required.

5 A vacancy in the office of member of a board of education may be filled by the board. A person appointed to fill such vacancy shall hold office until the next annual school meeting of the rural school district, when such vacancy shall be filled by election for the balance of the unexpired term.

6 When a vacancy has existed in the office of a member of a board of education for thirty days, the district superintendent of schools shall appoint a person qualified to vote at school meetings in the district to fill such vacancy and the person so appointed shall hold office until the next annual school meeting of the district, when the vacancy shall be filled for the balance of the unexpired term.

§ 338 **Board to constitute a body corporate.** The board of education of each rural school district shall be a corporation. All property which is now vested in, or shall be hereafter transferred to, the board of education of a rural district for the use of schools therein shall be held by such board as a corporation.

§ 339 **Meetings of board.** The first annual meeting of a board of education of a rural school district, established as herein provided, shall be held on the first Tuesday in July, 1918. The annual meeting of a board of education of such district in each year thereafter shall be held on the first Tuesday in August of each year. A regular meeting of the board shall be held at least once in each quarter. The board may adopt by-laws prescribing the time and place where regular meetings shall be held, and regulate the conduct of such meetings. Such board shall also prescribe a method of calling special meetings. The meetings of the board shall be open to the public but the board may hold executive sessions at which business may be transacted which should not, in its judgment, be transacted in an open session, at which sessions only members of the board or persons invited shall be present.

§ 340 **Duties of clerk.** The clerk of the board of education shall have the powers and perform the duties of the clerk of a school district as provided in this chapter. In addition to such powers and duties, such clerk shall

1 Act as clerk at all meetings of the board and record the proceedings of such meetings, and the orders and resolutions adopted thereat, in proper books.

2 Draw and sign warrants upon the treasurer for all moneys to be disbursed by the district for school purposes and present them to the chairman to be countersigned by that officer. Each warrant shall specify the object for which it is drawn, the fund from which it is payable and the name of the individual or corporation to whom the amount thereof is payable.

3 When directed by the board of education, prepare all reports required by law and forward the same to the proper officers.

4 Perform such other duties as are or shall be required by law or by the board of education,

§ 341 **Duties of treasurer.** The treasurer shall have the powers and perform the duties of a district treasurer as provided in this chapter, and in addition thereto shall

1 Be the custodian of all school moneys of the rural school district and be responsible for the safekeeping and accurate account thereof.

2 Pay all orders or warrants lawfully drawn upon him out of the moneys in his hands belonging to the funds upon which such orders or warrants are drawn.

3 Keep accurate accounts of all moneys received and disbursed by him, the sources from which they are received and the persons to whom, and the objects for which, they are disbursed.

4 Prepare and submit as required by law annual reports of receipts and disbursements, and render at such times as may be required by law or directed by the board of education, a report or statement relative to the school funds of the town.

§ 342 **Powers of board of education.** The board of education of each rural school district shall, in respect to the public schools and school officers of the town,

1 Exercise the powers and perform the duties conferred or imposed by law upon boards of education or trustees of school districts, so far as they may be applicable to the schools or other educational affairs of the district and not inconsistent with the provisions of this article. Any power, duty, liability or obligation which is conferred or imposed by this chapter, or any other statute, upon the board of education of a union free school district or the trustees of a school district, shall be exercised or performed by the board of education, and such board shall be subject to such liability or obligation, in respect to the schools in the rural school district, in the same manner and to the same extent as in the case of boards of education in union free school districts or trustees of school districts.

2 Maintain a school in each of the school districts within the rural school district; determine the number of teachers to be employed in each of such schools and contract with principals and teachers for the maintenance and operation of such schools pursuant to the provisions of this chapter; employ or appoint medical inspectors, nurses, attendance officers, janitors and other employees required for the proper and efficient management of the schools and other educational affairs under their direction and control.

3 Provide transportation when necessary for children attending school, under regulations to be prescribed by it.

4 Have the care, custody, control and safekeeping of all school property or other property of the rural school district used for educational, social or recreational work and not specifically placed by law under the control of some other body or officer, and prescribe rules and regulations for the preservation of such property.

5 Purchase and furnish such apparatus, maps, globes, books, reproductions of standard works of art, furniture and other equipment and supplies as may be necessary for the proper and efficient management of the schools.

6 Establish and maintain elementary schools, high schools, vocational, industrial, agricultural and homemaking schools or classes, night schools, or such other schools and classes as shall be deemed necessary to meet the needs and demands of the rural school district.

7 Provide for the academic instruction of all pupils residing in such rural school district, who have completed the elementary courses of instruction in the schools in such district, in the academic department or high school of another rural school district, union free school district or city, if the rural school district in which such pupils reside does not maintain a high school or academic department.

8 Establish and maintain school libraries which may be open to the public as provided by law.

9 Prescribe courses of study which shall be followed in the schools or classes established and maintained in the rural school district.

10 Contract with boards of education of other rural school districts, and of union free school districts and cities for the instruction of pupils of the rural school district, and when any such contract is made the public money or state tuition apportioned for such instruction shall be paid to such rural school district.

11 To designate a repository wherein the funds of the district shall be deposited.

§ 343 **Schools to be free.** Each school maintained in a rural school district under the supervision and control of a board of education in such district, and each department of such school and each course of study maintained therein, shall be free to the children of school age residing in such district.

§ 344 **Transfer of pupils.** Where pupils of school age residing in a rural school district may be more conveniently instructed in the school or schools of an adjacent rural school district, or of a union free school district or city, the board of education of such rural school district may provide for the transfer of such pupils to the school or schools in such adjacent town or an adjacent union free school district or city. The board of education making such transfer shall send notice thereof to the board of education of the rural school district, union free school district or city to which it is proposed to transfer such pupils, and provisions shall thereupon be made by the board of education of the rural schood district, union free school district or city wherein such pupils are to be instructed, for the accommodation of such pupils, upon the approval of the Commissioner of Education. The Commissioner of Education shall not approve the transfer of such pupils, when such action shall require the rural school district, union free school district or city receiving such pupils to provide additional teachers or other school accommodations, without the consent of the board of education of such district or city. Whenever pupils have been transferred as herein provided, the board of education of the rural school district, union free school district

or city to which the transfer is made shall submit, through its chairman and clerk, to the board of education of the rural school district where the pupils reside, a verified statement of the cost of the instruction of such pupils. The cost of the instruction of such pupils and, in case of academic pupils the cost in excess of the state tuition allowed for their instruction, shall be a charge against the rural school district wherein such pupils reside, and the board of education thereof shall direct the payment of the cost of such instruction out of the school funds of such district, in the same manner as other charges upon such funds are paid.

The amount charged for such instruction may be determined by agreement between the board of education of the rural school district wherein the pupils reside and the board of education of the rural school district, union free school district or city in which such pupils are to be instructed. or if such boards are unable to make such agreement the matter shall be referred to the commissioner of education for determination; and in making such determination the per capita cost of the instruction of the pupils of the rural school district, village or city to which such pupils have been transferred may be used as a basis.

§ 345 **Schoolhouse sites.** The board of education of a rural school district, whenever in its judgment it is necessary for the interest of the schools of the district, may designate a new site for the schoolhouse, or enlarge the site of an existing schoolhouse. Whenever a new site is designated, or an existing site is enlarged, the board shall pass a resolution stating the necessity therefor, describing by metes and bounds the land to be acquired for either of such purposes, and estimating the amount of funds necessary therefor. Such resolution must be adopted by the votes of at least a majority of the members of the board of education. When such resolution is adopted the land described therein may be acquired by the board of education in the manner provided by law for the acquisition of real property for school purposes.

§ 346 **Erection, repair and improvement of school buildings.** The board of education of a rural school district shall provide for the repair of such buildings therein, or other buildings under its control and management, and shall expend therefor an amount not exceeding the amount included in the annual school tax budget. The board may also remodel, enlarge or improve such school buildings or other buildings under its control and management, and may construct new buildings, whenever required, for the proper accommodation of the school children of the district. The board of education shall not expend in any one year for the remodeling, improvement or enlargement of existing school buildings or for the construction of new buildings an aggregate amount in excess of one-half of one per centum of the assessed valuation of the rural school district and in no case an amount in the aggregate in excess of two thousand five hundred dollars without a vote of the school meeting of the district, except as hereinafter provided.

§ 347 **Annual school budget.** 1 On or before the first day of July in each year the board of education shall prepare in triplicate an itemized tax budget containing the amounts required to be raised by tax for school

purposes in the rural school district for the ensuing school year. Such tax budget shall contain a statement of the probable amount to be received by the district in the next apportionment of school funds from the state and the estimated amount to be received from all other sources, and shall specify the several amounts to be raised for the following purposes:

a The salaries and compensation of principals, teachers, medical inspectors, nurses, attendance officers, janitors and other employees appointed or employed by said board of education.

b The cost of instruction of pupils residing in the district who are to be instructed in the schools of another town or in a union free school district or city.

c All necessary incidental and contingent expenses of the schools of the district, including transportation, the purchase of fuel and light, supplies, textbooks, school apparatus, furniture and other articles and services necessary for the proper maintenance, operation and support of the schools of the district.

d The ordinary repairs of school buildings and other buildings under its control and management.

e The remodeling, improvement or enlargement of existing buildings, and the construction of new buildings and the furnishing and equipment thereof.

f The amount required to be raised for the payment of the interest and principal of bonds and other indebtedness lawfully incurred or to be incurred for school purposes and which are a charge against the district.

g The amount which may be required for the payment of any other claim against the district arising from the support and maintenance of the schools therein.

h The amount voted at the annual or a special school meeting in the district on a proposition or question lawfully submitted at such meeting.

i The amount determined upon as the proportionate share of the cost of maintaining a school in a district partly in two or more towns, required to be paid by said board.

2 A written or printed copy of such budget shall be posted in at least five of the most public places in the town at least twenty days before the first day of August. The board may cause such budget to be published at length once in each week for the four weeks next preceding the first day of August, in two newspapers if there shall be two, or in one newspaper if there shall be but one, published or circulated in such rural school district.

3 Such tax budget shall be signed in triplicate by a majority of the members of the board of education. On or before the first day of September such triplicate tax budgets shall be filed as follows: one in the office of the clerk of the board of education, one in the office of the clerk of the town, and one shall be delivered by the clerk of the board to the supervisor of the town.

4 The board of education of a rural school district may, in the manner herein provided, prepare a supplemental budget to raise money for any lawful purpose.

a When authorized by a vote of an annual or special school meeting in the district.

b When the amounts stated in the annual tax budget for the purposes specified are insufficient therefor and such amounts may be raised by tax without a vote of a school meeting in the district.

Such supplemental budget shall not authorize the levy of a tax for the purposes therein specified, or be effectual for any purpose unless there shall be endorsed thereon the certificate of the district superintendent of the supervisory district in which such district is situated, to the effect that the purposes for which the amount therein specified is to be raised are lawful. Such supplemental tax budget shall be prepared in the same manner and filed with the same officers as the annual tax budget. The clerk of the board of education shall deliver such supplemental budget to the supervisor of the town.

5 The Commissioner of Education may prescribe the form of such budget. He may adopt regulations not inconsistent with law, providing for the examination, review, correction and the modification of such budgets and the instruction and assistance of school authorities in the performance of duties in respect thereto.

6 District superintendents shall, during the month of August in each year, examine the tax budgets on file in the office of each clerk of the board of education of each town in his supervisory district, and shall advise with and aid boards of education in the preparation and correction of such budgets, and perform such other duties in respect thereto as may be prescribed by the Commissioner of Education.

§ 348 **Property subject to taxation; levy and collection of taxes.** The taxable property in a rural school district shall be subject to taxation for school purposes in the town in which it is located, and the tax imposed on such property for school purposes shall be assessed against such property on the town assessment roll of such town. If a school district included within a rural school district, as constituted by this article, is in two or more towns, the taxable property of that portion of such school district which is in each town shall be assessed and taxed in such town for school purposes.

The supervisor of the town shall cause the school tax budget and supplemental tax budget, if any, to be presented to the board of supervisors at its annual meeting, and the amount specified therein shall be levied against the taxable property of the town which is subject to tax for school purposes as herein provided, in the same manner as other taxes are levied against the taxable property of the town. The board of supervisors shall provide for the collection of the tax so levied at the same time and in the same manner as other town taxes are collected, and the warrant issued to the collector shall direct the payment of the tax so collected to the treasurer of the rural school district.

§ 349 **Maintenance of school in school district in two or more towns.** The school in a district which is located in two or more towns shall be maintained at the expense of the rural school district of the town in which the schoolhouse is situated. The pupils residing in such school district in a

town other than that in which the schoolhouse is located shall be entitled to attend the school in such school district, and there shall be charged against the rural school district of the town in which such pupils reside the proportionate cost of the maintenance of such school based upon the number of pupils in attendance from the portion of such school district situated in such town. The board of education of the rural school district of the town in which such pupils reside shall include in its tax budget the amount required to be paid for the cost of such maintenance as herein provided, and such amount shall be paid by the board of education of such rural school district to the board of education of the rural school district maintaining such school.

§ 350 **Borrowing money in anticipation of collection of taxes.** The board of education of a rural school district may borrow money in anticipation of the levy and collection of a tax, for any of the purposes specified in a budget or supplemental budget filed with the clerk of the board of education and presented to the supervisor of the town as herein provided. Certificates of indebtedness may be issued by such board of education which shall be signed by the president of the board and countersigned by the treasurer thereof. Such certificate shall not be issued for more than one year from the date thereof, and shall bear interest at a rate not exceeding six per centum per annum. The money borrowed shall be placed in the custody of the treasurer and shall be paid out by him on the order of the board of education in the same manner as money collected by taxes levied against the taxable property of the town.

§ 351 **Submission of certain questions to a vote of the district.** 1 Whenever the board of education of a rural school district shall deem it necessary to expend an amount exceeding the sum of two thousand and five hundred dollars for the repair, remodeling, improvement or enlargement of existing school buildings or the construction of a new school building it shall submit a proposition therefore to a vote of the qualified school electors of the district at either an annual school meeting of the district or a special school meeting called for such purpose.

2 If a school building in the rural school district shall have been condemned by the district superintendent as unfit for use and not worth repairing and the amount required to be raised by tax therefor shall exceed the sum of two thousand and five hundred dollars the board of education shall submit a proposition for the construction of such new building to the qualified school electors of the district as above provided. If the amount to be raised for the erection of a new building in place of a building which has been condemned is less than two thousand and five hundred dollars the amount thereof shall be included in the annual school tax budget of the district. Except as herein provided the board of education of a rural school district shall be subject to the same powers and duties in relation to the erection of a new schoolhouse when the schoolhouse in a district in such district has been condemned, which are imposed upon trustees of school districts under the provisions of the education law.

3 The board of education of rural a school district may in its discretion submit a proposition to the qualified electors of the district at an annual

or special school meeting for the voting of a tax in an amount not less than one thousand dollars for the erection of a new building, the repair, remodeling, improvement or enlargement of an existing building, the purchase of a new site or of an addition to an existing site.

4 When the electors at a school meeting in a rural school district adopt a proposition for any of the purposes specified in this section they may direct the levy of a tax to meet the expense incurred thereby either in one levy or by instalments.

5 The provisions of section 467 of this chapter relative to the notice of the meeting and the levy of a tax by instalments in a union free school district shall apply, except when inconsistent with this act, to the submission of the propositions herein authorized and the levy and collection of taxes for the purposes specified.

§ 352 **Issue and sale of school bonds.** Whenever a tax shall have been voted to be collected in installments for any of the purposes specified in the preceding section the board of education of the rural school district may borrow so much of the sum voted as may be necessary at a rate not exceeding six per centum per annum. The board may issue bonds or other evidences of indebtedness for such purposes which shall not be sold below par. The interest and prinicpal of such bonds or other evidences of indebtedness shall be a charge upon the rural school district and shall be paid when due. Such bonds or other evidences of indebtedness shall be sold by the board of education in the manner provided by section 48 of this chapter.

§ 353 **State funds to be used for schools of rural school districts.** There shall be apportioned to each rural school district, out of public moneys to be apportioned by the State, a district quota for each school district included within such rural school district, based upon the assessed valuation of the taxable property of such district as it exists when this act takes effect. Each rural school district shall receive other public moneys apportioned by the state under the provisions of this chapter, in the same manner and of the same amount as school districts are entitled to receive out of such moneys under such provisions. The funds hereafter apportioned to a rural school district as herein provided shall be paid by the county treasurer to the school treasurer of such district. Funds apportioned for teachers' salaries shall be paid on the order of the board of education of the rural school district for the payment of the salaries of teachers employed therein, and funds apportioned for school libraries, apparatus, maps or works of art, shall be paid respectively in like manner for school libraries, apparatus, maps or works of art, in such rural school district.

All public school moneys apportioned under the provisions of this chapter on account of schools maintained in districts during the school year ending July 31, 1918, in school districts included within a rural school district as herein established, shall be paid by the county treasurer to the treasurer of such rural school district. All school moneys so apportioned on account of schools maintained in a union free school district maintaining an academic department, which prior to the taking effect of this

act was included in a town or town school unit as then constituted, shall be paid to the treasurer of such union free school district.

§ 354 **Certain union free school districts not subject to provisions of article.** This article shall not apply to a union free school district maintaining an academic department. School districts which, under the provisions of this section, are exempt from the provisions of this act shall continue to be subject to and regulated by the provisions of law which now regulate and control the affairs of such districts.

A union free school district maintaining an academic department which prior to the taking effect of this act was subject to the provisions of this article, shall, on and after the taking effect of this act, be subject to and regulated by the provisions of this chapter relative to union free school districts. An annual school meeting shall be held in each of such districts on the first Tuesday in May, 1918, and there shall be elected at such meeting a board of education to consist of not less than three nor more than nine trustees. Such trustees shall by order of such meeting be divided into three classes, the first to hold for terms of one year, the second for terms of two years and the third for terms of three years, from the first day of August, 1918. Their successors shall be elected for terms of three years. The provisions of this chapter relative to the election of trustees in union free school districts shall apply to the election of trustees at such annual meeting. The trustees so elected and their successors in office in each of such union free school districts constitute the board of education thereof. The annual meeting held in each of such districts as herein provided shall have the same powers and duties as annual meetings held in union free school districts under the provisions of this chapter.

§ 355 **School district officers abolished; apportionment of funds and indebtedness.** 1 All members of boards of education and other school officers of towns and town school units in office when this act takes effect shall continue in office to and including the thirty-first day of July, 1918, when the officers or members of boards of education, clerks, treasurers and other school district officers of such towns and town school units shall be and are hereby abolished and the terms of such officers shall cease except as herein provided.

2 The board of education of a union free school district maintaining an academic department which prior to the taking effect of this act was subject to the provisions of this article as added by chapter 328 of the Laws of 1917, shall take effect on July 1, 1918, and on and after that date such board shall possess the powers and perform the duties conferred or imposed upon boards of education of union free school districts under this chapter.

3 The board of education of a town or town school unit in office when this act takes effect shall cause to be prepared an itemized account of the receipts from all sources for the support of the schools in such town or town school unit and of the expenditures of such moneys, and cause the same to be submitted to the board of education of the rural school district and a duplicate thereof to the board of education of a union free school district maintaining an academic department which, prior to the tak-

ing effect of this act, was included within such town or town school unit. A copy of such account shall also be submitted to the district superintendent of schools having jurisdiction over such districts. The district superintendent shall examine carefully such account, and if he finds the same accurate he shall approve it and notify the boards of education of such districts that he has approved the same. If it appears from such account as so approved that a balance unexpended remains in the hands of the school treasurer of such town or town school unit, such balance shall be apportioned to the rural school district and the union free school district which was formerly a part of such town school unit, according to the assessed valuation of the taxable property in such rural school district and union free school district. If it appear from such account that there are outstanding obligations or claims against the town or town school unit, except bonded indebtedness, incurred because of the maintenance of the schools in such town or town school unit during the preceding year, the amount of such deficiency or outstanding obligations and claims shall be charged proportionately against such rural school and union free school district, based upon the assessed valuation of the taxable property in such districts. The boards of education of such rural school district and union free school district shall cause the amount of such deficiency or outstanding obligations and claim so apportioned to each district to be included in the school tax budget thereof, and the amount raised by tax on account of such apportionment shall be paid out in liquidation of such outstanding obligations and claims.

§ 356 **Outstanding bonds; existing school property.** 1 The bonded indebtedness of the school districts in a rural school district which are subject to the provisions of this article, existing and outstanding at the time of the taking effect of this article, shall continue as a charge against the taxable property of such district, and the board of education of the town school unit in which such district is situated shall at the time it submits its annual tax budget to the supervisor of the town as provided in section of this article, present to such supervisor a certificate stating the amount of the principal and interest of such bonded indebtedness falling due during the school year. Such certificate shall designate the district against which such bonded indebtedness exists and shall describe definitely the boundaries of such district. The supervisor of the town shall present such certificate to the board of supervisors at the same time as the annual school tax budget of the town is presented, and it shall be the duty of such board of supervisors to levy a tax, in the same manner and at the same time as other school taxes are levied, against the property within the limits of such district. The tax levied for the purpose of paying the principal and interest of such bonds shall be collected in the same manner as other school taxes in such town and shall be paid when collected to the town school treasurer of the town in which such district is situated, to be applied by him in the payment of such principal and interest. If such district is partly in two or more towns, the certificate shall state such fact and shall be prepared by the town board of the town in which the principal school house in such district is located, and such certificate shall be submitted to the supervisor of the town in which such school house is located.

2 If a board of education of a town or a town school unit which prior to the taking effect of this act included a union free school district maintaining an academic department, provided for the levy and collection of a tax upon the property of such town or town school unit for the payment of the principal and interest of any bonded indebtedness existing against such union free school district, under section 353 of the Education Law as inserted by chapter 328 of the Laws of 1917, the amount of such tax collected for such purpose shall be applied in payment of the principal and interest of such bonded indebtedness falling due prior to the taking effect of this act. On and after the taking effect of this act the bonded indebtedness existing and outstanding against such union free school district shall be a charge against the taxable property of such district and shall be paid in the same manner as other charges against such district.

3 All school property in a union free school district maintaining an academic department, included within a town or town school unit under the provisions of chapter 328 of the Laws of 1917, which under that act became the property of such town or town school unit and within the custody and control of the board of education thereof, shall, on and after the taking effect of this act, become the property of such union free school district.

§ 357 **Notice of annual school meeting.** The clerk of each board of education shall give notice of the time when and the places where the annual school district meeting is to be held, by posting such notice on the door of the schoolhouse in each district and in at least three other public places in each of such districts, at least twenty days before the time of such meeting.

§ 358 **Special school meetings in rural school districts.** The board of education of each rural school district shall have power to call a special meeting of the qualified electors of the district, whenever it deems necessary and proper, and whenever required by law, in the manner prescribed for the giving of a notice of the annual meeting. Such special meeting shall be held at a schoolhouse designated by the board of education.

§ 359 **Qualifications of voters at school meetings.** To be eligible to vote at annual or special school meetings a person must be a resident of a school district included within the rural school district, established as herein provided, and possess the other qualifications prescribed in section 203 of this chapter.

2 In a school district located in two or more towns, those persons possessing the qualifications required under subdivision 1 of this section shall be entitled to vote at annual or special school meetings in the rural school district of the town in which they reside.

§ 360 **Conduct of school meetings.** 1 The provisions of this chapter relative to the conduct of annual and special school meetings in school districts shall apply to annual and special school meetings held in rural school districts, except as otherwise provided in this article.

§ 3 All acts or parts of acts, general or special, inconsistent with the provisions of this act are hereby repealed. The repeal of chapter 328 of the Laws of 1917 and of such inconsistent acts or parts of such acts shall not affect any right existing or accrued, or any liability incurred prior to the

passage of this act. This act shall not affect a pending action or proceeding brought by or against a trustee, trustees or a board of education of a school district, prior to the taking effect of chapter 328 of the Laws of 1917, but the same may be prosecuted or defended in the same manner and for the same purpose, by the board of education of the rural school district of which such district forms a part, as though this act had not been passed. Any action or proceeding brought by or against the board of education of a town or a town school unit under or pursuant to the provisions of said chapter 328 of the Laws of 1917, pending at the time this act takes effect, may, if such action or proceeding pertains to a school district included within a rural school district as established herein, be prosecuted or defended in the same manner and for the same purpose by the board of education of such rural district as though this act had not been passed. If such action or proceeding brought by or against the board of education of a town or a town school unit, under and pursuant to such chapter 328 of the Laws of 1917, pertains to a union free school district maintaining an academic department, such action or proceeding may be prosecuted or defended by the board of education of such union free school district in the same manner and for the same purpose as though this act had not been passed. All contracts entered into by a trustee, trustees or the board of education of a school district prior to the taking effect of this act, under and pursuant to the provisions of the Education Law or of said chapter 328 of the Laws of 1917, shall, if such contract pertains to a district included within a rural school district as established by this act, be carried into effect according to the terms thereof by the board of education of the rural school district, or if such contract pertains to a union free school district maintaining an academic department, it shall be carried into effect according to the terms thereof by the board of education of the union free school district, in the same manner and for the same purpose as though this act had not been passed. Any right, existing or accrued, or any liability incurred, prior to the passage of this act, by a trustee, trustees, or board of education of a school district, included within a rural school district as established by this act, may be asserted and enforced by or against the board of education of the rural school district of which such school district forms a part, in the same manner and to the same extent as though this act had not been passed. Any such right or liability accrued or incurred prior to the passage of this act by the board of education of a union free school district maintaining an academic department, or in behalf or on account of such district by the board of education of a town or a town school unit, under and pursuant to chapter 328 of the Laws of 1917, may be asserted and enforced by or against the board of education of such union free school district, in the same manner and to the same extent as though this act had not been passed.

§ 4 Sections 340 and 341 of the Education Law are hereby renumbered sections 364 and 365; sections 360, 361, 362, 363, 364 and 365 of such law are hereby renumbered respectively sections 370, 371, 372, 373, 374 and 375.

§ 5 This act shall take effect July 1, 1918, except that the provisions of sections 333, 354, 357, 358, 359, 361, 362 and 363, relative to the establishment of rural school districts, the election of boards of education therein, and the election of boards of education in union free school districts main-

taining academic departments, shall take effect May 1, 1918. The boards of education of towns and town school units as constituted under and pursuant to chapter 328 of the Laws of 1917, shall have the powers and perform the duties conferred or imposed by law until their offices are terminated as provided in this act, except they shall not be authorized to employ teachers for schools in the rural school districts established by this act or in union free school districts maintaining academic departments, subsequent to May 1, 1918, but the boards of education of rural school districts and union free school districts maintaining academic departments elected under and pursuant to the provisions of this act may immediately subsequent to their election employ teachers for the schools in such districts for the ensuing school year.

No. 736. **Int. 666.**

In Assembly

Introduced by Mr J. M. MEAD — read once and referred to the committee on public education

An act to repeal chapter 328 of the Laws of 1917, entitled "An act to amend the Education Law, by creating town boards of education and providing for the support and maintenance of schools in towns."

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1 Chapter 328 of the Laws of 1917, entitled "An act to amend the Education Law, by creating town boards of education and providing for the support and maintenance of schools in towns," is hereby repealed.

§ 2 For the purpose of avoiding confusion and disturbance in school administration and management during the remaining part of the current school year, all members of town boards of education of the respective township units as created by said chapter 328, shall continue in office up to and including the thirty-first day of July, 1918, when their terms of office as members of such town boards of education, and also the terms of the officers appointed by them under the provisions of said chapter 328, shall cease and determine, and their offices shall on said date be abolished, except as herein provided.

§ 3 The board of education and the other officers of each township unit created under the provisions of said chapter 328, are hereby continued in office with all the powers and duties conferred on such officers by the education law or other statutes, including power to levy, assess and collect taxes, for the purpose of closing up the business and financial affairs of such township unit and of satisfying its obligations, except bonded indebtedness, adjusting its claims, collecting funds due it and paying its just debts. After liquidating all outstanding obligations, except bonded indebtedness, and settling all claims against such township unit and closing up all its financial affairs, such officers shall apportion any funds remaining in the treasury among the various school districts within their township unit. Such apportionment shall be based upon the relation of the assessed valuation of the taxable property in such school districts to the aggregate

assessed valuation of the taxable property in the respective township unit. The bonded indebtedness lawfully incurred by any such town board of education shall be a valid charge against any school district or districts in which, or for the benefit of which the money raised by or through the sale of bonds, has been expended, or is to be expended. It shall be the duty of such town board of education, on or before the thirty-first day of July, 1918, to determine the proportion of benefit received by any such respective school district or districts through, or by reason of such bonded indebtedness having been incurred, and on the basis thus arrived at, to fix the amount or amounts to be paid by any respective school district or districts.

§ 4 For the purposes of this act, always excepting said chapter 328, all the provisions of chapter 21 of the Laws of 1909, entitled "An act relating to education, constituting chapter 16 of the Consolidated Laws," and all acts supplementary thereof or amendatory thereto, relating to school districts which have heretofore been subject to the provisions of said chapter 328, and which were in force on the first day of May, 1917, are hereby revived and shall be deemed to be, and they hereafter again shall be in full force and effect. The school district officers last elected or appointed in school districts which became part of township units shall have power and the duty to exercise and perform the functions necessary to and for the proper election of school officers at the next annual school meeting to be held on the first Tuesday in May, 1918. The school officers to be elected at such meeting shall enter upon and assume the duties of their respective offices on the first day of August of the same year.

§ 5 All acts or parts of acts, general or special, inconsistent with the provisions of this act, are hereby repealed.

§ 6 This act shall take effect immediately.

No. 322. **Int. 307**

In Senate

Introduced by Mr WICKS — read twice and ordered printed, and when printed to be committed to the committee on public education

An act to repeal article 11-a of the Education Law, relating to town boards of education, and certain provisions of the chapter by which such article was added, and to provide for the restoration of former conditions with respect to school districts.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1 Article 11-a of chapter 21 of the Laws of 1909, entitled "An act relating to education, constituting chapter 16 of the Consolidated Laws," as amended by chapter 140 of the Laws of 1910, as added by chapter 328 of the Laws of 1917, entitled "An act to amend the Education Law, by creating town boards of education and providing for the support and maintenance of schools in towns," and section 2 of the chapter last mentioned are hereby repealed.

§ 2 Sections 364 and 365 of chapter 21 of the Laws of 1909, entitled "An act relating to education, constituting chapter 16 of the Consolidated

Laws," as amended by chapter 140 of the Laws of 1910, as thus renumbered by chapter 328 of the Laws of 1917, are hereby renumbered sections 340 and 341; and sections 370, 371, 372, 373, 374 and 375 of such chapter, as thus renumbered by chapter 328 of the Laws of 1917, are hereby renumbered, respectively, sections 360, 361, 362, 363, 364 and 365.

§ 3 School districts, as existing on the second day of May, 1917, which became subject to the provisions of chapter 328 of the Laws of 1917, are restored, from and after August 1, 1918, with the powers and functions of common or union free school districts, as the case may be, as prescribed by the Education Law, and shall continue until altered, consolidated or dissolved as provided in such law. On and after August 1, 1918, the provisions of such law relative to common or union free school districts as the case may be, shall apply with full force and effect. Trustees shall be elected, meetings held and preliminary business transacted prior thereto as provided in the next section.

§ 4 The district superintendent shall issue a call for a meeting, in each such school district within his jurisdiction, of the qualified electors thereof, to be held in the month of June, 1918. He shall cause notice of such meeting to be given in the manner provided in section 193 of the Education Law for the giving of notice of an annual meeting by the clerk. The expense of giving such notice shall be a charge against the district. The meeting may be called to order by any qualified elector present, who may conduct the election of a chairman, clerk and tellers. A trustee or trustees, as the case may be, for such district shall be elected to take office on the first day of August, 1918. Where more than one trustee is to be chosen, they shall be elected for terms severally expiring in such manner that the number of trustees to be elected thereafter, on the first Tuesday of May in each year, for full terms, shall conform to the provisions of the Education Law. The whole number of trustees to be elected at such meeting in June, 1918, shall be the number which such district had on May 2, 1917; but nothing herein contained shall prevent a subsequent change in the number, after August 1, 1918, in the manner provided in such law.

§ 5 At such meeting in June, 1918, any business which, by the provisions of the Education Law may be transacted at an annual meeting in a similar school district, may be transacted at the meeting so called. The provisions of the Education Law relating to the qualifications of electors at an annual meeting shall apply.

§ 6 Except as otherwise provided in this section, a town board of education, constituted pursuant to article 11-a of the Education Law, as added by chapter 328 of the Laws of 1917, shall not borrow money, issue bonds or other evidences of debt or make any contract obligation, after this section takes effect. Provided, however, that where funds on hand or provided for shall be insufficient to pay salaries and compensation of principals, teachers, medical inspectors, nurses, attendance officers, janitors and other employees of the board, and necessary expenses for light, fuel, supplies, text books, school apparatus, furniture, articles and services, and ordinary repair of school buildings, in order to properly maintain and operate the schools within its jurisdiction until and including July 31, 1918, the board may borrow money for such purposes upon temporary certificates of indebtedness, in anticipation of taxes.

§ 7 Obligations lawfully created by such town board of education before August 1, 1918, shall not be impaired by this act. Bonds, if any, and other evidences of debt, issued by such board to pay for the erection of a new school building or to remodel, enlarge or improve an existing school building, or to purchase a site for a school, or for any purpose in connection with the schools within the territory of a particular school district, shall be a charge upon the school district in which the building or site is located, or otherwise specially benefited or to be benefited by the proceeds of the debt. Where the amount due or to become due on a contract, made by such board, for the construction, repair, remodeling, enlargement or improvement of a building in the territory of any school district, or for any purpose applying only to the school or schools in such district, is not provided for by bonds or other evidences of debt, the payment thereof shall also be a charge upon such district. Where bonds or other evidences of indebtedness have been issued, or contracts made, by such board for any lawful purpose with respect to the schools in the town generally, the obligation thus created shall be apportioned among the school districts in proportion to benefits received or provided for. Such apportionment shall be made by the district superintendent after examining the facts at a public hearing. Such hearing shall be after notice given by such superintendent in the same manner as notice of an annual meeting of a common school district. The determination of such superintendent shall be filed with the town clerk and shall be subject to review by certiorari, upon the application of any qualified elector of the town.

§ 8 School buildings and sites within a school district, and personal property used in connection therewith, when this section takes effect, shall belong to such district. Unexpended moneys in the hands of the treasurer of any town board of education, when this act takes effect, after the payment of obligations incurred by the board, shall be divided among the several school districts, located in the town, in the proportion that the assessed valuation of taxable property in the district bears to the assessed valuation of such property in the town. Personal property, other than money, in the hands of the board, not already applied to particular schools, shall be distributed by the district superintendent among such schools as, in his judgment, are in need of the same for their proper operation.

§ 9 Moneys to pay a school district's portion of a town obligation, as apportioned under this act, shall, when raised by tax, be paid to the supervisor of the town, who shall, out of moneys so provided by the districts, pay such obligations as they mature.

§ 10 Members of town boards and their treasurers shall continue in office after August 1, 1918, until the affairs of the board are closed, and for such purpose only.

§ 11 A town, as referred to in this act, shall include any part of a town for which a town board of education was created by such article 11-a of the Education Law. Provisions of this act applying the provisions of the Education Law to school districts, meetings and trustees shall not be deemed to mean and include such article 11-a.

§ 12 Sections 1, 2, 7, 8, 9, 10 and 11 of this act shall take effect August 1, 1918. The other provisions of this act shall take effect immediately.

No. 17. Int. 17

In Senate

Introduced by Mr SLATER — read twice and ordered printed, and when printed to be committed to the committee on public education.

An act to amend the Education Law, in relation to town board of education.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1 Subdivision 1 of section 331 of chapter 21 of the Laws of 1909, entitled "An act relating to education, constituting chapter 16 of the Consolidated Laws," as amended by chapter 140 of the Laws of 1910, and inserted by chapter 328 of the Laws of 1917, is hereby amended to read as follows:

1 A town board of education in each town of the State, having jurisdiction over all the schools in the town as hereinafter provided, except in union free school districts having a population of fifteen hundred or more or employing fifteen teachers or more at the time this act takes effect, and the school districts in the several towns of a county which adjoins a city having a population of one million or more and in which there are [only] *at least* two district superintendents, is hereby established to begin on the first day of August, 1917. Such board shall consist of three members in each town in which the number of school districts under its jurisdiction is five or less and shall consist of five members in all other towns. The term of office of each member shall be three years except that, of the members first elected hereunder, in a town having three members on such board, one shall hold office until August 1, 1918, one until August 1, 1919, and one until August 1, 1920, and in a town having five members, two shall hold office until August 1, 1918, two until August 1, 1919, and one until August 1, 1920. The terms of office of such members shall begin on the first day of August following their election.

§ 2 This act shall take effect immediately.

Nos. 5, 440. Int. 5

In Senate

Introduced by Mr G. F. THOMPSON — read twice and ordered printed, and when printed to be committed to the committee on public education — committee discharged, said bill amended, ordered reprinted as amended, and when reprinted to be recommitted to said committee.

An act to repeal article 11-a of the Education Law, relating to town boards of education, and certain provisions of the chapter by which such article was added, and to provide for the restoration of former conditions with respect to school districts.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1 Article 11-a of chapter 21 of the Laws of 1909, entitled "An act relating to education, constituting chapter 16 of the Consolidated Laws," as amended by chapter 140 of the Laws of 1910, as added by chapter 328

of the Laws of 1917, entitled "An act to amend the Education Law, by creating town boards of education and providing for the support and maintenance of schools in towns," and section 2 of the chapter last mentioned are hereby repealed.

§ 2 Sections 364 and 365 of chapter 21 of the Laws of 1909, entitled "An act relating to education, constituting chapter 16 of the Consolidated Laws," as amended by chapter 140 of the Laws of 1910, as thus renumbered by chapter 328 of the Laws of 1917, are hereby renumbered sections 340 and 341; and sections 370, 371, 372, 373, 374 and 375 of such chapter, as thus renumbered by chapter 328 of the Laws of 1917, are hereby renumbered, respectively, sections 360, 361, 362, 363, 364 and 365.

§ 3 School districts, as existing on the second day of May, 1917, which became subject to the provisions of chapter 328 of the Laws of 1917, are restored, from and after August 1, 1918, with the powers and functions of common or union free school districts, as the case may be, as prescribed by the Education Law, and shall continue until altered, consolidated or dissolved as provided in such law. On and after August 1, 1918, the provisions of such law relative to common or union free school districts as the case may be, shall apply with full force and effect. Trustees shall be elected, meetings held and preliminary business transacted prior thereto as provided in the next section.

§ 4 The district superintendent shall issue a call for a meeting, in each such school district within his jurisdiction, of the qualified electors thereof, to be held in the month of June, 1918. He shall cause notice of such meeting to be given in the manner provided in section 193 of the Education Law for the giving of notice of an annual meeting by the clerk. The expense of giving such notice shall be a charge against the district. The meeting may be called to order by any qualified elector present, who may conduct the election of a chairman, clerk and tellers. A trustee or trustees, as the case may be, for such district shall be elected and take office on the first day of August, 1918. Where more than one trustee is to be chosen, they shall be elected for terms severally expiring in such manner that the number of trustees to be elected thereafter, on the first Tuesday of May in each year, for full terms, shall conform to the provisions of the Education Law. The whole number of trustees to be elected at such meeting in June, 1918, shall be the number which such district had on May 2, 1917; but nothing herein contained shall prevent a subsequent change in the number, after August 1, 1918, in the manner provided in such law.

§ 5 At such meeting in June, 1918, any business which, by the provisions of the Education Law may be transacted at an annual meeting in a similar school district, may be transacted at the meeting so called. The provisions of the Education Law relating to the qualifications of electors at an annual meeting shall apply.

§ 6 Except as otherwise provided in this section, a town board of education, constituted pursuant to article 11 of the Education Law, as added by chapter 328 of the Laws of 1917, shall not borrow money, issue bonds or other evidences of debt or make any contract obligation, after this section takes effect. Provided, however, that where funds on hand or provided for shall be insufficient to pay salaries and compensation of principals, teachers,

medical inspectors, nurses, attendance officers, janitors and other employees of the board, and necessary expenses for light, fuel, supplies, text books, school apparatus, furniture, articles and services, and ordinary repair of school buildings, in order to properly maintain and operate the schools within its jurisdiction until and including July 31, 1918, the board may borrow money for such purposes upon temporary certificates of indebtedness, in anticipation of taxes.

§ 7 Obligations lawfully created by such town board of education before August 1, 1918, shall not be impaired by this act. Bonds, if any, and other evidences of debt, issued by such board to pay for the erection of a new school building or to remodel, enlarge or improve an existing school building, or to purchase a site for a school, or for any purpose in connection with the schools within the territory of a particular school district, shall be a charge upon the school district in which the building or site is located, or otherwise specially benefited or to be benefited by the proceeds of the debt. Where the amount due or to become due on a contract, made by such board, for the construction, repair, remodeling, enlargement or improvement of a building in the territory of any school district, or for any purpose applying only to the school or schools in such district, is not provided for by bonds or other evidences of debt, the payment thereof shall also be a charge upon such district. Where bonds or other evidences of indebtedness have been issued, or contracts made, by such board for any lawful purpose with respect to the schools in the town generally, the obligation thus created shall be apportioned among the school districts in proportion to benefits received or provided for. Such apportionment shall be made by the district superintendent after examining the facts at a public hearing. Such hearing shall be after notice given by such superintendent in the same manner as notice of an annual meeting of a common school district. The determination of such superintendent shall be filed with the town clerk and shall be subject to review by certiorari, upon the application of any qualified elector of the town.

§ 8 School buildings and sites within a school district, and personal property used in connection therewith, when this section takes effect, shall belong to such district. Unexpended moneys in the hands of the treasurer of any town board of education, when this act takes effect, after the payment of obligations incurred by the board, shall be divided among the several school districts, located in the town, in the proportion that the assessed valuation of taxable property in the district bears to the assessed valuation of such property in the town. Personal property, other than money, in the hands of the board, not already applied to particular schools, shall be distributed by the district superintendent among such schools as, in his judgment, are in need of the same for their proper operation.

§ 9 Moneys to pay a school district's portion of a town obligation, as apportioned under this act, shall, when raised by tax, be paid to the supervisor of the town, who shall, out of moneys so provided by the districts, pay such obligations as they mature.

§ 10 Members of town boards and their treasurers shall continue in office after August 1, 1918, until the affairs of the board are closed, and for such purpose only.

§ 11 A town, as referred to in this act, shall include any part of a town for which a town board of education was created by such article 11-a of the Education Law. Provisions of this act applying the provisions of the Education Law to school districts, meetings and trustees shall not be deemed to mean and include such article 11-a.

§ 12 Sections 1, 2, 7, 8, 9, 10 and 11 of this act shall take effect August 1, 1918. The other provisions of this act shall take effect immediately.

No. 125. **Int. 125**

In Assembly

Introduced by Mr GAFFERS — read once and referred to the committee on public education

An act to repeal chapter 328 of the Laws of 1917, entitled "An act to amend the Education Law, by creating town boards of education and providing for the support and maintenance of schools in towns," and reviving the district and union free school systems.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1 Chapter 328 of the Laws of 1917, entitled "An act to amend the Education Law, by creating town boards of education and providing for the support and maintenance of schools in towns," is hereby repealed and the district and union free school systems in towns as they existed and were maintained and supported prior to the second day of May, 1917, are hereby revived and restored and all laws and parts of laws repealed by such chapter 328 of the Laws of 1917 are hereby revived and continued with the same force and effect that they had prior to their repeal.

§ 2 Town boards of education and all officers under them as created by such chapter 328 of the Laws of 1917 are continued in office until the first day of August, 1918.

§ 3 At the annual district school election in towns to be held in the year 1918 district school officers shall be chosen, who, thereupon, shall become vested with all property owned or possessed by their respective school districts prior to the second day of May, 1917, and thereafter town boards of education and all officers under them shall and are hereby abolished and such boards and officers forthwith shall deliver all property and money in their possession to such district school officers in such manner as shall be determined by the town board of each town in proportion to the assessed value of the taxable property in such school district as it appears upon the last assessment-roll of such town for state or county taxes and with a view to restoring and returning to each school district the property owned or possessed by it prior to the second day of May, 1917, and a fair and proportionate amount of such money.

§ 4 The property of any school district which has become destroyed or so changed in its nature subsequent to the second day of May, 1917, that its identity cannot be traced or determined shall be appraised by the town board of the town in which such district is located at its market value at the time such district was divested of title thereto and such value thereupon shall become a town charge and forthwith be paid to such district.

§ 5 It is the purpose of this act fully to restore the maintenance, control and government of district and union free schools in towns to the system and conditions provided by law in relation thereto as they existed prior to the second day of May, 1917, and to continue such system and conditions as though chapter 328 of the Laws of 1917 had never been enacted.

§ 6 All acts or parts of acts, general or special, inconsistent with the provisions of this act, are hereby repealed.

§ 7 This act shall take effect immediately.

THE REPEAL OF THE LAW

Chapter 199

AN ACT to repeal article 11-a of the Education Law, relating to town boards of education, and certain provisions of the chapter by which such article was added, and to provide for the restoration of former conditions with respect to school districts.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

§ 1 Article 11-a of chapter 21 of the Laws of 1909 entitled "An act relating to education, constituting chapter 16 of the consolidated laws," as amended by chapter 140 of the Laws of 1910, as added by chapter 328 of the Laws of 1917, entitled "An act to amend the Education Law, by creating town boards of education and providing for the support and maintenance of schools in towns," and section 2 of the chapter last mentioned are hereby repealed.

§ 2 Sections 364 and 365 of chapter 21 of the Laws of 1909, entitled "An act relating to education, constituting chapter 16 of the consolidated laws," as amended by chapter 140 of the Laws of 1910, as thus renumbered by chapter 328 of the Laws of 1917, are hereby renumbered sections 340 and 341; and sections 370, 371, 372, 373, 374 and 375 of such chapter, as thus renumbered by chapter 328 of the Laws of 1917, are hereby renumbered, respectively, sections 360, 361, 362, 363, 364 and 365.

§ 3 School districts as existing on the second day of May, 1917, which became subject to the provisions of chapter 328 of the Laws of 1917, are restored, from and after August 1, 1918, with the powers and functions of common or union free school districts, as the case may be, as prescribed by the Education Law, and shall continue until altered, consolidated or dissolved as provided in such law. All acts or parts of acts, general or special, repealed by chapter 328 of the Laws of 1917, are hereby reenacted to take effect on August 1, 1918. Trustees shall be elected, meetings held and preliminary business transacted prior thereto as provided in the next section.

§ 4 The district superintendent shall issue a call for a meeting, in each such school district within his jurisdiction, of the qualified electors thereof, to be held in the month of June, 1918. He shall cause notice of such meeting to be given in the manner provided in section 193 of the Education Law for the giving of notice of an annual meeting by the clerk. The expense of giving such notice shall be a charge against the district. The meeting may be called to order by any qualified elector present, who may conduct the election of a chairman, clerk and tellers. A trustee or trustees, as the case may

be, for such district shall be elected to take office on the first day of August, 1918. Where more than one trustee is to be chosen, they shall be elected for terms severally expiring in such manner that the number of trustees to be elected thereafter, on the first Tuesday of May in each year, for full terms, shall conform to the provisions of the Education Law. The whole number of trustees to be elected at such meeting in June, 1918, shall be the number which such district had on May 2, 1917; but nothing herein contained shall prevent a subsequent change in the number, after August 1, 1918, in the manner provided in such law.

§ 5 At such meeting in June, 1918, any business which, by the provisions of the Education Law may be transacted at an annual meeting in a similar school district, may be transacted at the meeting so called. The provisions of the Education Law relating to the qualifications of electors at an annual meeting shall apply.

§ 6 Except as otherwise provided in this section, a town board of education, constituted pursuant to article 11-a of the Education Law, as added by chapter 328 of the Laws of 1917, shall not borrow money, issue bonds or other evidences of debt or make any contract obligation, after this section takes effect. Provided, however, that where funds on hand or provided for shall be insufficient to pay salaries and compensation of principals, teachers, medical inspectors, nurses, attendance officers, janitors and other employees of the board, and necessary expenses for light, fuel, supplies, textbooks, school apparatus, furniture, articles and services, and ordinary repair of school buildings, in order to properly maintain and operate the schools within its jurisdiction until and including July 31, 1918, the board may borrow money for such purposes upon temporary certificates of indebtedness, in anticipation of taxes.

§ 7 Obligations lawfully created by such town board of education before August 1, 1918, shall not be impaired by this act. Bonds, if any, and other evidences of debt, issued by such board to pay for the erection of a new school building or to remodel, enlarge or improve an existing school building, or to purchase a site for a school or for any purpose in connection with the schools within the territory of a particular school district, shall be a charge upon the school district in which the building or site is located, or otherwise specially benefited or to be benefited by the proceeds of the debt. Where the amount due or to become due on a contract, made by such board, for the construction, repair, remodeling, enlargement or improvement of a building in the territory of any school district, or for any purpose applying only to the school or schools in such district, is not provided for by bonds or other evidences of debt, the payment thereof shall also be a charge upon such district. Where bonds or other evidences of indebtedness have been issued, or contracts made, by such board for any lawful purpose with respect to the schools in the town generally, the obligation thus created shall be apportioned among the school districts in proportion to benefits received or provided for. Such apportionment shall be made by the district superintendent after examining the facts at a public hearing. Such hearing shall be after notice given by such superintendent in the same manner as notice of an annual meeting of a common school district. The determination of such superintendent shall be filed with the town clerk and shall be subject



Honorable Louis M. Martin
Introducer of the repeal bill

to review by certiorari, upon the application of any qualified elector of the town.

§ 8 School buildings and sites within a school district, and personal property used in connection therewith, when this section takes effect, shall belong to such district. Unexpended moneys in the hands of the treasurer of any town board of education, when this act takes effect, after the payment of obligations incurred by the board, shall be divided among the several school districts, located in the town, in the proportion that the assessed valuation of taxable property in the district bears to the assessed valuation of such property in the town. Personal property, other than money, in the hands of the board, not already applied to particular schools, shall be distributed by the district superintendent among such schools as, in his judgment, are in need of the same for their proper operation.

§ 9 Moneys to pay a school district's portion of a town obligation, as apportioned under this act, shall, when raised by tax, be paid to the supervisor of the town, who shall, out of moneys so provided by the districts, pay such obligations as they mature.

§ 10 Members of town boards and their treasurers shall continue in office after August 1, 1918, until the affairs of the board are closed, and for such purpose only.

§ 11 A town, as referred to in this act, shall include any part of a town for which a town board of education was created by such article 11-a of the Education Law. Provisions of this act applying the provisions of the Education Law to school districts, meetings and trustees shall not be deemed to mean and include such article 11-a.

§ 12 Sections 1, 2, 7, 8, 9, 10 and 11 of this act shall take effect August 1, 1918. The other provisions of this act shall take effect immediately.

LETTER OF EDUCATION DEPARTMENT

Procedure to be Followed in Administration of Rural Schools Due to Repeal of the Township Law

To District Superintendents and Town Boards of Education:

The bill introduced in the recent session of the Legislature by Honorable Louis M. Martin of Oneida county repealing the law enacted by the Legislature of 1917 known as the "township school law" passed both branches of the Legislature, was signed by the Governor on April 13th, and thus became chapter 199 of the Laws of 1918.

The general effect of this law is to place the schools under the control and operation of the statutes which controlled and regulated these schools previous to the time when the township law went into effect. Under the terms of this law town boards of education are to continue in charge of the schools during the current school year, or until August 1, 1918. Town boards of education and other town school officers are to continue in the performance of their duties as the township school law provides until that date. Town boards will make the reports required by this Department for the current school year. Proper blanks will be forwarded from this Department in due time. Such town boards may take any action necessary to maintain and operate the schools to the end of the school year.

Town boards may not, however, after the taking effect of the repeal act, on April 13, 1918, make any contract or incur any indebtedness which becomes a liability against the town, nor can such boards take any action or incur any obligation which become liabilities against any of the school districts embraced within the territory over which such town boards of education have jurisdiction.

Town boards should not enter into contract to make repairs or improvements to any of the school buildings under their supervision nor should they undertake to erect new buildings or outbuildings for the remainder of the school year. These matters should all be held in abeyance for such action as the respective school districts within a town unit may determine to take after the schools are in operation under the former law prescribing and regulating the school district system of the State. Town boards should economize to the same extent in the administration of the schools for the remainder of the year as though such schools were to be operated another year under the township system. The law makes provision for the proper distribution among the several school districts in the town of any balance in the treasury after paying all of the obligations lawfully incurred by the town board. This balance is to be divided among such districts in the proportion that the assessed valuation of the taxable property of the district bears to the assessed valuation of such property in the town.

On August 1, 1918, all school districts in the State are to be restored as such districts existed on the second day of May 1917. The alteration of the boundaries of such districts and the consolidation of districts may thereafter be made as provided by article 5 of the Education Law. The provisions of the Education Law relating to common school districts and those provisions relating to union free school districts were not repealed by the act establishing the township system in 1917. The act therefore, repealing the township law and restoring school district to their status previons to the enactment of the township law places such school districts again under the operation of the law which governed and controlled them before the enactment of the township law.

Under the terms of the repeal act annual school meetings or elections are not to be held on the first Tuesday in May 1918, in any of the common school districts or in any of the union free school districts which are under the township law. School authorities in these districts should, therefore, make no further provision for holding meetings on the first Tuesday in May, nor will it be necessary for town boards of education to complete the registration of those entitled to vote at town school meetings as provided under the township law. The law authorizes district superintendents to call a meeting of the voters of each school district under his jurisdiction some time during the month of June 1918. It is important that these meetings should be held as early as possible so that officers may be duly chosen in all the school districts of the State to arrange for the employment of teachers, repair of school buildings, and to have all matters in proper form for the opening of schools in September. It is, therefore, recommended that district superintendents call these meetings at 7.30 o'clock p. m. on June 4, 1918.

A notice of these meetings must be given as provided by section 193 of the Education Law. The district superintendent should prepare a notice of

the district meeting and should deliver the same to a qualified elector for posting in each of the common school districts. Five notices should be posted. One of these notices must be posted on the front door of the schoolhouse and one must be posted in each of four other conspicuous places in the district. These notices should be posted at least five days prior to the date fixed for holding the meeting. District superintendents should, therefore, have these notices prepared and properly delivered so that those to whom they are delivered may post them not later than May 27, 1918.

In union free school districts the notice should be given by publishing the same once in each week for each of the four weeks immediately preceding June 4th. These notices should be published in two newspapers if there are two such papers in the district, or in one newspaper if there is but one paper published in the district. If no newspaper is published in the district, the notice must be posted in at least twenty of the most public places in the district and at least twenty days before the day of the meeting.

These notices should be prepared and delivered to those who are to publish or post them not later than May 4, 1918. By observing these dates ample time will be afforded to enable proper notice to be given and all question as to the legality of such notices will be avoided.

These notices should be in the following form:

NOTICE OF SCHOOL DISTRICT MEETING

Notice is hereby given that a school district meeting of the inhabitants of school district no. ....., town of ....., qualified to vote at school meetings in said district will be held at the schoolhouse in said district on ....., June, 1918, at 7:30 o'clock p. m., for the election of a trustee (or trustees) and other district officers and for the transaction of such business as is authorized to be transacted at an annual district meeting under the provisions of the Education Law.

This notice is given in compliance with chapter 199 of the Laws of 1918.

.....

District Superintendent

CONDUCT OF MEETING

1 The meeting may be called to order by any qualified elector present who may conduct the election of a chairman, clerk and tellers.

2 A trustee or trustees, as the case may be, for such district shall be elected to take office on the first day of August 1918.

3 The whole number of trustees to be elected in the district at the meeting held in June 1918, shall be the number which the district had on May 2, 1917.

4 Where one trustee is elected he shall be elected for a term of one year, beginning August 1, 1918. Where three trustees are elected they shall be designated for terms of one, two and three years, respectively.

5 A district clerk and a collector shall be elected who will take office on August 1, 1918, and also a district treasurer in such districts as had a treasurer on May 2, 1917.

6 In each union free school district which was subject to the township law a full board of education is to be elected, consisting of the same number

of members as comprised the board on May 2, 1917. They shall be elected for terms of one, two and three years, such terms to be designated by the electors. In such union free school districts the clerk, collector and treasurer will be appointed by the board of education after such board takes office and will not be elected at the school meeting.

7 After the election of the district officers the meeting should consider its budget for school district purposes for the ensuing school year, beginning August 1, 1918. Provision should be made for the salaries and compensation of principals, teachers, medical inspectors, nurses, attendance officers, janitors and other employees of the board, and necessary estimated expenses for light, fuel, supplies, books, school apparatus, furniture and repairs and any other items for which the voters of a school district have power to vote taxes under the provisions of the Education Law.

8 School districts desiring to contract for the education of their children in other districts should adopt a resolution at the meeting authorizing the trustee to make such contract.

AUTHORITY OF NEWLY ELECTED OFFICERS

While the trustees of a common school district or boards of education of union free school districts and other district officers elected at the meeting held in June 1918 are not authorized, nor do they have legal authority to transact school business prior to August 1, 1918, the date on which they assume the duties of their offices, it is suggested that such trustees and boards of education arrange for the employment of teachers by coming to a general agreement with teachers on the terms of their contract but that such contract shall not be executed until August 1, 1918.

POWERS OF PRESENT TOWN BOARDS OF EDUCATION

Town boards of education may not borrow any money, issue bonds or other evidence of debt, or make *any contract obligation.* This precludes the present board from making any contracts with teachers for the coming school year and also from purchasing any supplies or incurring any indebtedness whatsoever.

The repeal act contains an express provision to the effect that where funds on hand or provided for shall be insufficient to pay salaries and compensation of principals, teachers, medical inspectors, nurses, attendance officers, janitors and other employees of the board, and necessary expenses for light, fuel, supplies, textbooks, school apparatus, furniture, articles and services, and ordinary repair of school buildings, in order to properly maintain and operate the schools within its jurisdiction until and including July 31, 1918, the board may borrow money for such purposes upon temporary certificates of indebtedness, in anticipation of taxes.

TOWNSHIP SCHOOL OBLIGATIONS

1 Obligations lawfully created by the town boards of education are not impaired by the repeal act.

2 Where a contract has been made by the board for the construction, enlargement or repair of the school building within a particular district or for any purpose applying only to the schools in such district and the same is not

provided for by bonds or other evidence of debt, the payment of the moneys due under the contract becomes a charge upon the particular district in which the building is located.

3 Where bonds or other obligations have been lawfully issued with respect to the schools in the township generally such obligations are to be apportioned by the district superintendent among the several school districts in proportion to the benefits received or provided for. Such apportionment shall be made by the district superintendent after examining the facts at a public hearing.

The full text of the repeal act is appended hereto.

Very respectfully yours

THOS. E. FINEGAN
Deputy Commissioner of Education.

THE TOWNSHIP LAW

When a camel becomes angry at its master, the man puts his clothes on a dummy and lays it down where the camel can reach it. The camel stamps upon it with ungovernable rage until it is weary and then relapses into its usual surly good nature, whereupon the master is safe to treat it as usual. The farmers of the state have shown the unreasonable rage of the camel against the township law, and now having threshed out their fury over a dummy law in the assembly, will it is hoped acquiesce reasonably in the needed amendments offered in the senate.

There is nothing unprecedented in the movement for the repeal of the new school law. In 1849 the legislature passed a bill to submit to the people a law to establish free schools, and it was passed by 249,872 to 91,951. But when it came to raising the money the taxpayers revolted and the next year the legislature submitted a repeal to the voters of the state. In 42 of the 59 counties there was a majority for repeal of 46,874, and the law was saved only by the majority of 171,912 against repeal in the other 27 counties, which included the principal cities. Then as now the farmers of the state felt the pinch upon their pocketbooks, but what farmer would now go back to the old rate system?

In his annual message Governor Whitman declared in favor of amendment, and later in a special message urged its repeal. Against this message Speaker Sweet protested as follows:

That the press and the people of the state may obtain the correct view of my position in the matter of the proposed legislation on the subject of rural school educational matters as dealt with by the special message of the Governor to the Assembly under date of Friday, February 8th, I beg to state:

That at the request of Governor Whitman and in reply to his question as to what was being done by the Legislature on the subject of rural education, I informed him that a bill had been prepared and that on the evening before I with other members of the Assembly had worked until after midnight in a study of the provisions of the bill as had been prepared to form our final conclusions before its introduction as to whether it met our purpose in response to the requests of rural citizens in an endeavor to remedy the evils complained of under the present township school law. And in an effort to overcome the objections thereof the bill proposed that each rural school district unit would proceed under the identical manner of the old law prior to the enactment of the Machold bill in electing a trustee for each rural district

unit, who, with the trustees similarly elected in all other rural district units in a rural school district would constitute the rural school board of a township, the number on such board being determined by the number of school district units within such township, and that the respective trustees not only would become members of the rural district board, but would be the custodians of the unit district school property for its maintenance and that the district board composed of the unit district trustees should provide at least one teacher for each district unit school, unless the qualified electors of the unit district should of themselves and by a majority vote that the school in their unit district should be closed and joined with another unit district, as in the case which might exist that there would be but two or three pupils in such unit district proposed to be abandoned. The proposed bill excludes from the rural school district the union free school. It also provides that any bonded indebtedness of a school district shall remain a lien upon the district incurring such obligation and shall be amortized by that district alone.

The bill also dealt with the subject of high school education for rural school pupils who had completed their elementary course of education in the rural school district by providing that they should be admitted to a union free school district having an academic course of study on the payment of a tuition of which the state would pay at least forty dollars per pupil, which is double the amount now paid, or if determined at the time of the hearing on this bill such amount should be fixed on a percentage basis of the cost of the maintenance of the rural pupil in the union free school district, the amount varying in some instances, and that the difference between the amount of the tuition and that paid by the state should be a charge upon the rural school district at large in order to offer an inducement and an opportunity for the rural pupil to receive the advantages of a high school education which as at present, in many instances, are denied.

Also in justice to the union free school district, it was provided that so great a number of rural high school pupils could not be forced upon any single union free school district as to require an outlay by the union free school district of funds for the enlargement of the school building, etc., without the approval of a majority vote of the school electors of the union free school district. In fact, the bill already prepared, met, as was our endeavor, the objections complained of in the instance related, and others.

The items of expense imposed upon a rural school district for physical training and medical inspection were not a result of the enactment of the township school law, but were in separate sections of the educational law and required separate legislation which, as previously stated, are in process of formulating in accordance with that part of my address to the members of the Assembly on the occasion of my election as Speaker of the Assembly on January 2d, last.

The message of the Governor to the Legislature this morning dealt with the various sections of the proposed bill as had already been drawn and as stated by me to him, concluding that it was his belief that wise legislation may be formulated that he recommended the repeal of the township school law as now exists, which in his first message to the Legislature on its convening was dealt with in the nature of a recommendation for its amendment.

Contrary to the usual custom which is, that special message from the Governor presented at the hand of his private secretary to the Legislature, by agreement with the secretary to the Governor some weeks ago, were to be presented to the Speaker of the Assembly and by him handed down as a communication from the chief Executive, as has been the practice as well as the understanding, as immediately above related, until this morning the message referred to was delivered to a deputy clerk of the Clerk of the Assembly and by him to the Journal Clerk who acting as Clerk of this morning's session read, and properly so, the communication to the members assembled.

As Speaker of the Assembly, with confidence in my associates, I deemed the procedure and the manner of handling the subject in the message unfair to the Assembly and those who have with integrity and honest effort endeavored to work out this school question and it is in the spirit of protect-



HONORABLE T. C. SWEET
Speaker of the Assembly

ing those associates that I take exception to the methods employed. Not desiring to enter into a controversy with anyone, and least of all the Governor of our state, who, as my record stands, I have endeavored at all times to support and uphold when in my judgment correct, I believe it is incumbent upon me to protect the integrity of the Assembly, chiding its members when in my judgment they act in error and myself receiving criticism by them and the public when I err in judgment. It has been my purpose in the past, is and shall continue to be my course, in the interest of the enactment of the best legislation in the interest of the people, to stand for principles involving my position and the Legislature so long as I shall continue to be its presiding officer.

On Feb. 27, a hearing was held before the joint legislative committee at which Senator Brown expressed himself in favor of the present law, as follows:

I feel that I ought to say something on this occasion. May I give just a little personal experience? When a daughter of mine went to Wellesley College we felt that it was necessary to go there to reside also. We took a house in Wellesley. There were two other children of school age and we thought to have arrangements made so that they might be put in a private school. We commenced to speak for private schools. All the information which came back was to the effect that the schools in the town of Wellesley were better than any private school available. I could scarcely believe it. Although myself having been educated in common schools and having attended a common school in the country, I felt it my duty to employ a private tutor for my children. I had the choice of incurring that expense and paying my taxes at the same time for the support of the public schools in the town in which I resided or * * *.

When my children went to the school in Wellesley I found they were of the best; that the students who went from the high school ranked high in college, and that the children who came from the common schools were well trained by experienced and able teachers. In that town they employed a superintendent at an expense of $1,000 per year and twice each year I received a communication from that superintendent telling me precisely the progress of my children in school, and what the family should do to encourage them and to correct any faults.

I was amazed at the comparison between that township school and the school in New York. It led me to think upon the subject and to study it. Among other papers that I read was one which I think was the report of the Board of Education of Connecticut for the year 1900 — a very marvellous report framed by a Prof. Sumner of Yale. I looked over the law and got reports of the various educational systems of the States and I discovered that in most of the Northern States there had been a change from the old district system to a broader plan, usually the township system. I began to investigate and I found that they had better schoolhouses; that they had larger schools; that they had systems of transporting scholars to central schools; that they spent more money on buildings and on teaching, and that in the rural districts they systematically gave instruction in agriculture.

I became satisfied that we were backward in our system in New York, and the reason for our becoming backward was easy enough to apprehend. The country districts were more populous fifty years ago than they are today; the families were larger, there were more children within a school district than there are today. The people were poor and salaries were small, but a better class of mind could be obtained to instruct children in those days than can be obtained for small pay today. Many of our best citizens received their best instruction in the old select schools which prevailed throughout the country districts, where able men inspired their students.

Now our schools in the country have steadily gone down in attendance. The schoolhouses are poor, miserable, cheap. The majority of them would not be permitted to stand as outbuildings on the best farms in the town.

and an average attendance of not to exceed ten. It is obvious that adequate facilities cannot be provided and efficient teaching secured on such a basis, especially when agricultural teaching ought to form a part of the training in every rural school." On March 13 the bill for repeal passed the assembly by 107 to 36.

On March 6 Senator Thompson said the senate committee was hopelessly entangled over the bill, to which Senator Robinson replied that he was ready at any time to vote against the bill, and Chairman Brown said the committee was quite capable to manage its own affairs. It was agreed that it would come up March 19, and on that day reported a bill making the needed amendments in the present law.

The Senate committee on public education has proposed a new measure embodying the essential features of the township law and also providing for liberal State aid. The principal features of the Senate bill are as follows:

1 Elimination of all districts maintaining academic departments.

2 Combination of other school districts into a town district.

3 Division of a town containing 12 or more school districts into town districts; no town district shall contain less than 5 school districts.

4 Organization of town districts out of school districts located in two or more towns or counties, to meet public convenience; organization of even independent districts to meet local conditions.

5 Apportionment of $250 to each town for each school district in the town. If no school is maintained in a district, the town would still be entitled to the quota. An academic quota of $600 to each high school district.

School men and the public are shortsighted if they do not grasp this opportunity to obtain this great amount of State aid for the rural and village schools. It means additional aid of $625 for every high school in the State. If up-state does not avail itself of the favorable attitude in the Legislature toward this measure and give it hearty support, it will be many years before such an opportunity is again presented.

The joint legislative committee of the State teachers association, the State council of superintendents and the State association of district superintendents has issued a strong appeal urging school authorities and the public generally about the state to support this measure.—*School Bulletin, March, 1918.*

The New School Law; Now Organize for Control

The unexpected has happened. The "impossible" has been accomplished. The Township School Law has been repealed. The Capitol at Albany has been jarred to its very foundations, and the Department across the street has received a shock, thanks to *The R. N.-Y.*, and a lot of men and women all over the State of New York who have brought this about and have shown that they are not afraid of politicians. Now, on May 7, let the rural people rally to the largest funeral ever held in the State of New York and pay their last tribute to the defunct Township School Law, and then elect their trustees as they did in the past years.

But a word of warning. We must not rest secure in what we have accomplished. There will surely come a counter-attack, and you may rest

assured that when the Department gets its breath there will be another lemon hauled out of its sleeve to pass out to us. It seems to me there is no better time than when every school district is assembled at the annual school meeting, to organize as a district to cooperate with a town, county, and a State organization. Then we can present such a solid front that no political power of Kaiserism can put anything on to us we do not ask for. We are told that our district schools are to be probed. If there is any probing to be done let us do it ourselves. We have no confidence in the committee they are to send out.

It is an ill wind that blows nobody some good. Let the experience of the past year be a lesson to us and teach us that we must be faithful to our political duties and to know whom we are voting for. The people of the State have never been so personally acquainted with their representatives as during the past session of the Legislature. If your representatives have been true to your wishes re-elect them; if not then turn them down. But don't fail to let them know what your wishes are. If you don't instruct them, how are they to know? Things have happened in the Legislature during the last session that surpass all history. Prayers have been recalled. The Township School Law has been repealed inside of a year from its passage and legislators have been shown up in their true light.

C. L. C.

R. N.-Y.—Let us add this suggestion. Elect the best men and women you can find in your town as school officers. They must accept as a patriotic duty. We must show the possibilities of the old law. Begin by putting in the best school officers you can find.—*Rural New Yorker, April 27, 1918*

And now the Legislature proposes to have an investigation of the rural school problem, conducted, no doubt, by members of the Legislature. This commission or committee is to make a more or less extended investigation, and report next year, their report to form the basis of legislation some time. There is but one thing certain about this investigation, and that is, that it will take time and cost money. The state of New York has a department of education which receives statistical reports regularly from all the schools, rural and urban. The department has also inspectors who are experts, and who are numerous enough and make visits enough to get a pretty clear idea of conditions, and on their report as to facts and on their recommendations, the state commissioner of education, after years of careful observation and study makes recommendations to the Legislature. It is possible that the legislative investigation will discover more than the commissioner has so far done, and its findings contain more of wisdom on educational matters but it is not at all probable.—*Utica Press, April 15, 1918*

The "deestrict" school, emblematic of what is most antiquated and defective in American elementary education, was half deposed last year while men marveled that New York had clung so long to it. Yesterday Gov. Whitman replaced it in its old position by signing the repeal of the Township School Law. New York, which had been maintaining 3,800 district schools, in each of which there were less than ten pupils, for lack of means of combining them; which had seen a farmer in one township taxed for the schools five times as much as his neighbor; which had watched

the school funds poorly administered for lack of a sound budget system, was given a prospect of relief by the Machold Act, approved by practically all the educational authorities of the State. Different schools within a township might then easily be consolidated—they did not have to be; school taxes were equalized, as other taxes have been for years; general school administration was renovated. Some erroneously believed that consolidation was mandatory, that the unwise physical training requirements—really provided by another act—were part of this law, and that school expenses were increased. Some were purely selfish. It might have been proper to modify the law in some particulars. But, with a shortsighted view of legislative expediency, to repeal it, is a wrong to the State.—*New York Post, April 16, 1918*

Rural School Inefficiency

Our rural school system needs reorganizing, and needs it badly. In our rural schools, as they exist today, there is too much lost motion, too little steadiness. That our old district schools are extremely prodigal of their pupils' time must be apparent to anybody who ever has attended them. They take a longer time to train the child than is necessary and often train him faultily. It should not be so. Why is it?

Frederick J. Lewis, superintendent of schools for this district, is authority for the statement, which holds true in his district and probably does in others of which this is typical, that only two out of ten teachers remain for more than one year at a school. In other words the percentage of new teachers each year is 80.

Here we have one of the most important causes contributing to the inefficiency of our rural school system. When a new teacher comes to a school, it requires the first few weeks of her term to get acquainted with the pupils; to find out where each belongs and to classify each correctly.

With the next school year comes another teacher. She, too, like her predecessor, has to find where each child belongs. There has been left no classified list of pupils, with important and necessary information about each of them. The new teacher has to find out for herself—by her own experience. The experience of her predecessor is of no avail; it is merely wasted effort, something learned never to be used. True, the new teacher finds—usually—a list of the students who have failed or passed, as the case may be, the graded examinations, a record which, because of the wide difference in marking by teachers is wellnigh valueless. In reality, the case of the school teacher who takes charge of pupils without anything to work upon, is no more tragic than would be the case of a general who succeeds to the command of an army without receiving any information from the retiring staff as to the army's personnel, equipment or ability.

The frequent change of teachers also contributes to inefficiency by the consequent change of system. Few teachers have the same system of instruction. The pupils under one teacher have to spend part of their time unlearning what the teacher of the preceding year taught. One teacher forbids what another ordered. Imagine a country with entirely new laws each year. A similar system works havoc in our rural schools.

Superintendent Lewis made another statement recently which throws additional light on the inefficiency of the rural school. He said that wages in other positions and professions were so much higher than the wages paid for teaching, that the best talent no longer is attracted to the teaching profession. Undoubtedly he is right. The only remedy will be to pay higher wages; and the rural schools soon will find themselves compelled to do this if they wish any but mediocre talent to instruct the children.

Before we can hope to improve our rural schools we shall have to encourage a teacher's return year after year to the same school and the attraction to the teaching profession of broader, more capable persons.—*Liberty Register, April 19, 1918*

Mixing Politics and Education

An educational "episode," as the movie man would say, which merits attention is now enacting in Arizona. Not so much on account of the persons and interests involved, as for the strong light which it throws on the irrepressible conflict between politics and education and the disastrous consequences certain to follow attempts to mix them. Arizona, youngest, is also one of the most advanced states in its educational scheme and system, and the support of the state to its schools generous and irrevocable, with a correspondingly large and intimate supervision and control. Since the election, which took a court decision to establish, of the democratic Gov. Hunt, the State Normal School of Flagstaff has been in a state of disorganization, because of the suspension of its president by the governor for political reasons. The students, incensed by the interference with what they considered their domain, all went on strike, work was stopped, and apparently speedy cessation, possibly dissolution, of the school was inevitable.

Finally a compromise was effected, pending an investigation, but now all hopes of a settlement have been dissipated by the refusal of the governor to conduct the inquiry in Flagstaff, on the ground that he fears mob violence and by the threat of the students that if the investigation is held elsewhere they will renew the strike and make it permanent. The evicted president substantially admits that he paid no attention to the pre-election demands for political contributions, a position in which faculty and students back him, while the governor holds that as state officials, beneficiaries of the party which controls the school system of the state, they should bear a share of the expense of its operation.

Essentially, therefore, and apart from its personal factor, there is nothing new in the Arizona contention. It is in its first, and state-wide application of "to the victors belong the spoils" and the expense of getting them, to the school and educational system of the state that lies its significance.

New York, also, within the last few months, passed through its experiment of mixing politics and education, and the repeal of the township school law, against the judgment of the most competent and experienced authorities, betrayed by its friends who repudiated their own arguments the year before for its enactment, with only four months of trial and no facts worth notice against it, was ruthlessly jammed through, under execu-

tive whip and spur, to advance personal ambition and the rural schools of the state, relegated three-quarters of a century into the past, thrown back into the turnpike and stage coach days when graded schools were unknown and the high schools of the present day and rank not dreamed of.

Fortunately the department of education has met the reverse, the unforeseen and the unprecedented situation promptly and wisely, and has sent everywhere throughout the state carefully prepared and workable instructions which will enable the schools to go on with the least possible interruption and minimize, to a great degree, the dislocation and confusion, otherwise inevitable. No thanks, though, will be due the governor that his attempt to wreck the public schools of the state that he might drive his political car of triumph over their ruins did not succeed, and his reversal of himself and his record and ostentatious change of front upon legislation which, a year before, he had advocated and promoted, will become another count in the indictment which the rural counties of the state are daily strengthening against him.

The present point of remark on these two attempts, one near and the other remote, and both certain to fail; to mingle politics and education, for oil and water will not mix, is that the situation, though by long usage and constant acquaintance familiar, is just now of exceptional and highly emphasized importance. Education is enlarging its scope and powers and extending its fields and functions to a degree and at a rate hitherto altogether unknown, and by so much as this is true, by so much are the peril and danger of political control and domination enhanced. With the war, though not in consequence of it, have come physical culture, military training, instruction in civics, vocational and industrial schools and a whole congeries of activities, but yesterday unknown, and that they are to be made the sport and playthings of politicians; schools, asylums for favorites and positions, sinecures; their administration perquisites of leading citizens and real estate speculators is unthinkable, and in this state, impossible. New York has gone too far on the road of educational progress to reverse or change its direction, and a temporary set-back like that of the last session means only one of Haig's falling back to a stronger position, against the political Huns.

Particularly in the city is the issue sharply drawn and the experiment for high stakes. The "try-out" of the small board, accepted with grave and honest misgivings by many of the most thoughtful and competent, is now about to have its first, real, practical test. Four months have been occupied, and by no means wasted, in getting "a good ready" in selecting a superintendent who measures up to the duties and opportunities, and the choice has been satisfactory and auspicious. The whole system should soon begin to get under way, and function with harmony, discipline and intelligent and sympathetic efficiency, teamwork on a large scale which it has never yet attained. Any politician of high or low degree, who, for political reasons or partisan motives, undertakes until further notice to interfere with the public schools of the city and those charged with their instruction and administration will do well to recall the monkey and buzz-saw incident.

On the other hand, as the politician should keep off the grass, by so much the more should parents and citizens be attentive and vigilant. The machine is so large and complicated that direct and immediate action through the ballot is difficult and practically impossible. The Mayor who appoints the school board will not be elected for nearly four years, the new superintendent's term is for six, but the schools are open, every day, and parents will do pupils, teachers and themselves no better service than by personal visit and observation, by that direct, first-hand knowledge which means sympathy and appreciation. Two of the greatest driving forces for both pupils and teachers, personal understanding and relations, were the cornerstones of the little red schoolhouse and, modified to meet city conditions, great advantage would result from their restoration and reproduction in our time and environment. As for politics and partisanship, as they stop at the frontier and at the church, so must they at the school.—*Brooklyn Standard, May 5, 1918*

Country Schools on Backward Step

A chaotic condition has been brought about by the repeal of the township school bill. Town boards of education created under the township bill, are now legislated out of existence and after August 1, Perry will again be divided into eleven districts instead of two units as at present. Town education boards have been directed not to enter into any contracts to make repairs or improvements to any school building or undertake to erect new buildings for the remainder of the school year. These directions have been communicated to them by the district superintendents of schools. The repeal act took effect on April 13th. A town board is forbidden to contract or incur any indebtedness or obligation which might become a liability against the school district over which such board has jurisdiction.

On August 1, 1918, all school districts in the state are to be restored to such districts as existed on May 2, 1917, and any alterations in boundaries or consolidation of districts thereafter must be made in accordance with the education law. Annual school meetings cannot be held this month. County school superintendents of schools are directed to call meetings of the voters of the school districts during the month of June. The State Department of Education has directed that such meetings shall be held at 7:30 p. m. on June 4th.

At each meeting trustees are to be elected to take office on August 1, 1918; also a district clerk and collector to take office at the same time, and a treasurer, provided the district had a treasurer on May 2, 1917. In union free school districts a full board of education is to be elected. After such elections the district officers shall consider the budgets for the school year beginning on August 1st. It is suggested that, as the authority of the newly-elected officers is not legal prior to August 1st, that they come to an agreement with teachers on contracts to date from August 1st.

Obligations created by the town boards of education are not impaired by the repeal act and bonds and other obligations shall be apportioned by the district superintendent among the several school districts in proportion to the benefits received or provided for. District superintendents are directed

to prepare meeting notices as required by law. Provision is made for newspaper publication where a newspaper is published in the district.

The military training law has been made more drastic by the enactment of the Slater bill requiring boys between 16 and 19 years old to attend drill and perform military duties.

Compliance with the requirements of the new law entitle the youth to certificate, without which he cannot attend public or private school or obtain employment.

Governor Whitman has also signed the bill introduced by the Assembly committee on education for the purpose of relieving certain rural school districts of the burden of maintaining physical training instructors.

Under the provisions of the law districts maintaining less than ten teachers in the public schools may have physical training taught by one of these teachers instead of requiring the district to hire a teacher whose work is confined to physical training instruction.—*Perry Herald, May 8, 1918*

Faithful Stewards These

To the Taxpayers of the Town of Huntington:

The Town Board of Education to whom, by law, was committed the care of the schools in the township of Huntington (except those in the villages of Huntington and Northport) desire to make their report to you both as to their doings and the handling of the finances.

We do this at this time as, having served the town during the past school year in accordance with the Township School Law, the operation of a new law relieves us from further duties on this date except such as may be required in the closing up of matters with which we have had to do. The newly elected trustees in the various districts will now assume control.

In our judgment the Township School Law had in it possibilities of much usefulness and, as taxpayers and those interested in the children, we cannot help feeling that if the operation of the law could have been continued for a short while longer, results would have been so apparent that there would have been no attempt to repeal it. It has been possible to bring about a uniformity of control of advantage to the scholars and without increase of cost.

The Board started upon their term of office with the thought in mind that the children of our township deserved first consideration and were entitled to the best possible educational advantages. All that has been done was done with this thought in mind. The placing of new school books in the hands of the children at the expense of the town was one means of promoting uniformity. Frequent contact on the part of the trustees and their representative, the clerk, with the teachers, tended also toward the same end. The prompt payment of teachers and janitors by the Treasurer was also productive of good results.

In this connection we desire to say that the Board and the town, through them, have been very well served by Mr. Fredericks, the Clerk, and Mr. Bunce, the Treasurer, who for nominal salaries entered into the work with the same spirit and interest as did the members of the Board and were animated by the same purpose.



Joseph B. Morrell of Northport, N. Y.
President of a town board of education and favorable to the township system

We have endeavored to have the medical inspection attended to and we regret that more of the parents have not seen fit to follow it up. We would respectfully recommend to the newly elected trustees that this very important matter, the health of the children, be carefully guarded and attended to.

The plan which we had in mind in connection with the staff of teachers, as to classifying and grading, it will not be possible to carry out now, but this had in it large possibilities in our judgment.

We believe that, general speaking, the people interested in the schools have felt that the Board was working disinterestedly and with the sole thought of the good of the children in mind. For many courtesies and helpful suggestions we desire to express our thanks. At considerable expense of time the Board has served the community and, of course, without any recompense whatever except the consciousness of having been of service to the children of our town.

In another column will be found the treasurer's statement, both of a general character and as related to each of the districts so far as the expenses could be allotted to each. We trust that all will be found in order and to the satisfaction of our constituents.

Respectfully submitted,

J. B. MORRELL
I. W. VALENTINE
JOHN DEANS
JOHN H. SOPER

Huntington Town Board of Education, July 31, 1918
—Long Islander, August 9, 1918

Town Board System Should Be Restored

We wish that every voter in Suffolk and Nassau Counties could read the report of the Town Board of Education of the town of Huntington and study up some of the possibilities of the Town Board Law which was repealed last winter, when the plan should be carried out in the spirit as well as the letter. The only regret expressed by the Huntington Board, the members of which rendered their services without charge, was that the law had not been allowed to stand at least two years during which their plans could have been worked out more fully.

The advantages of a uniformity of control in all the districts, the maintenance of graded schools, a uniformly higher standard of teaching, of better and more sanitary buildings, the advantage of free attendance at the high school of the town for children of all the districts, and a better attendance and enforcement of the truancy law, the prompt payment of teachers and securing the best of teachers; attention to the physical ailments and defects of the children, free textbooks, teaching of music, and all at an average cost no higher than under the previous inferior separate unregulated school system, are some of the many reasons why the Town Board of Education law should be re-enacted.

The complaint made by some that the tax rate was made higher in a part of the districts and lower in others, under the new law, was one of

the best recommendations of the law. There is no reason why the rich districts with few children should not help pay for the tuition in the poor districts with many children. In as small a territory as a township what is for the benefit of one section is for the benefit of all. There is no more logic in maintaining separate school districts with different rates of taxation and standards of tuition than there would be in having separate road districts. No more than there would be in having different rates of taxation for schools in different sections of the City of New York.

A campaign should be begun by every friend of the children in the rural districts of the State of New York to have the old law re-enacted. The inequalities as to the burden of bonded indebtedness between the districts could be easily adjusted, so that each district could pay off its own special burden of indebtedness incurred prior to the enactment of the law.

The future of our country rests very largely, if not mainly, with the boys and girls of to-day of our rural districts. The importance of giving them the best possible educational facilities that the country can afford cannot be over-estimated.

The great problems with which our country is to grapple within the next few years calls for men and women well educated and strong mentally, morally and physically sound. This equipment must be gained largely in the public schools.—*Long Islander, August 9, 1918*

Report of Township Board

July 31, 1918

The Board of Education of District 1, of the Town of Chautauqua:

Gentlemen: We hereby turn over to the acting clerk of your board, the insurance policies on Mayville school properties, the contracts with teachers for the ensuing year and the keys to the school buildings.

The equipment for the different departments is complete, with the exception of the domestic science and agriculture departments.

We recommend that the new board contract for coal at an early date, as there has been no contract let for coal by the Township Board.

You will undoubtedly have to overhaul the toilets as they have not been satisfactory during the past year; and have been a subject of much criticism by the public. The heating plant is also in bad condition and has given the board much trouble and expense during the past year; and the Township Board is of the opinion that the present heating plant can not be used another winter.

The Township Board installed the two new departments, agriculture and domestic science as an experiment; also with the expectation that the school unit would remain under the township law, thereby approximately two thirds of the source of income from taxation came from the rural districts. Since the repeal of the township law the tax rate in this district is so high that public sentiment seems to favor the discontinuance of these two departments. As there is no sanitary kitchen for the domestic science department nor any suitable place for the agriculture department without renting or building a new building, this board would recommend that they be discontinued.

This board has left five vacancies in the Mayville school faculty, viz.: Principal, preceptress and history teacher in the high school, also physical director and 6th grade teacher. We would recommend that in filling these vacancies that you do not consider politics, relationship or religion as a requirement.

We also recommend that you hold all board meetings in a public place so that the parents and taxpayers may feel free to attend.

The above recommendations were unanimously passed by the board.

CLARK E. GOODRICH, *Clerk.*

—Mayville Sentinel, August 2, 1918

Town of Fowler, St Lawrence County

Comparison of expense under the township law and the 1916 expense

DIST.	ASSESSED VALUATION	TAX, 1916	TEACHERS' WAGES, 1916	TAX RATE, 1917	TEACHERS' WAGES, 1917
1	$153 793	$992 41	$880	.00645	$880
2	37 142	362 87	396	.0098	432
3	45 173	324 55	414	.0072	540
4	352 513	1 672 81	1 600	.0046	1 710
5	28 470	395 06	396	.014	396
6	30 170	225	324	.0075	360
7	46 777	450	360	.0096	396
8	42 675	227 19	360	.0053	396
9	52 575	232 37	324	.0044	396
10	32 400	273 13	360	.0084	432
11	107 500	750	432	.0075	432
12	79 750	290	369	.00362	432
13			Annulled		
14	23.940	90 87	153	.0038	Contract
15	11 930	149 96	306	.0125	396
Totals	$1 044 838	$6 436 21	$6 674		$7 198

Total tax raised 1917 under the township law	$7 979 38
Total tax raised 1916 under the old plan	6 436 21
More tax raised 1917	$1 543 07

The tax rate under the township law is .0077 and if the tax had been distributed last year in the same way, upon the town generally, the rate would have been .0062. Districts 1, 2, 3, 5, 6, 7, 10, 11, 15 would have benefitted by that plan, and districts 4, 8, 9, 12, 14 would have paid a higher rate.

The increased expense is accounted for as follows:

	OLD LAW	TOWNSHIP LAW
Janitor service	$131	$155
Compulsory law	15	50
Fuel	577	727
Repairs	377 21	653
Medical inspection	57 50	50
Insurance	32 80	....
Library	25	50
Physical training	108 59	250
Clerk and treasurer	25	250
Incidental expenses	302 91	612
	$1 652 01	$2 797
Teachers' wages, shown above	6 674	7 198
	$8 226 01	$9 995

It will be seen from the above that the principal increase in expense for the present year over last year is made up as follows:

Teachers' wages	$524
Clerk and treasurer	225
Physical training	141 41
Repairs	275 79
Fuel and janitor	184
Compulsory law	35
Incidental expense	310
	$1 695 20

The incidental expenses are simply estimates and without any doubt, some of that money will be carried over for next year's expense.

Town of Gouverneur, St Lawrence County

DIST.	ASSESSED VALUATION	TAX, 1916	TEACHERS' WAGES, 1916	TAX RATE, 1917	TEACHERS' WAGES, 1917
2	$71 417	$260 28	$324	.0037	$336
3	64 240	260 60	360	.0041	396
4	111 840	359 57	360	.0033	396
5	54 250	200 03	324	.0038	360
6	58 236	250 77	360	.0045	360
7	60 053	271 33	360	.0043	432
8	102 748	355 46	396	.0035	414
9	53 144	279 88	360	.0053	432
10	117 777	470	525	.004	540
11	44 460	178 04	288	.004	324
12	64 264	287	360	.005	378
13	42 856	206 42	324	.005	336
14	54 850	331 37	431	.006	414
15	138 230	759 17	798	.0054	960
16	69 790	278 79	360	.004	396
Totals	$1 108 150	$4 749 50	$5 930		$6 431

There was 501 more paid teachers this year than last year.

Total tax raised 1917 under the township law	$6118.85
Total tax raised 1916 under the old law	4749.50
More tax raised 1917	$1369.35

The tax rate under the township law in the town of Gouverneur is .00544, and if the tax had been distributed last year upon the town generally the rate would have been .0043.

Districts 6, 7, 9, 11, 12, 13, 14, 15 are as high or higher than the average of the town would have been based in the township plan, and districts 2, 3, 4, 5, 8, 10, 16 have a lower tax rate than the average and would pay more tax under the township plan.

The increased expense for this year over last year is accounted for as follows:

	OLD LAW	TOWNSHIP LAW
Janitor service	$90	$100
Compulsory law	.....	30
Fuel	339 62	540
Repairs	126 47	320
Medical inspection	23 50	50
Insurance	74 90	50
Library	10 18	50
Physical training	150	300
Clerk of board	.....	150
Incidental expenses	191 71	250
Furniture	.....	25
	$1 006 38	$1 865
Teachers' wages, above	5 930	6 431
	$6 936 38	$8 296

From the above it will be seen that the increase in expense for the present year over last year is made up as follows:

Teachers' wages	$501
Clerk	150
Physical training	150
Repairs	193 53
Fuel and janitor	200 38
Compulsory law	30
Incidental expenses	58 29
Furniture	25
Medical inspection and library	66 32
	$1 374 62

From the foregoing it will be seen that the only expense this year that would not have been necessary under the old system is the item of $150 for clerk hire.

A Reactionary Legislature

The bill repealing the township law has been signed by the governor, restoring on August 1, 1918, the school districts as they existed May 2, 1917, with the old provisions of the law. In June the district superintendents are to issue call for meetings in each district, to be called to order by any qualified elector, to elect the same number of trustees that existed in May, 1917, and to transact any other business of a regular meeting. The town boards may not borrow money or make contracts except to maintain school till July 31, but are to remain in office until relations of the towns to the districts have been adjusted.

This is reactionary legislation, the first set-back the Education Department has met since Commissioner Draper returned to New York in 1904. The commonest comment upon the recent session is that it shows how unnecessary it was, and how much better if the New York legislature met biennially. Had there been no session this year, costing the state half a million, the township system would have had a second year's trial, many of the difficulties would have been solved, and the higher taxation would have been less manifest. As it is we are thrown once more to the bottom of the hill, and must toil up again toward the township system.

As a whole the legislature did very little. Mr. Martin introduced another bill to provide for an investigation of rural school conditions and to recommend remedial measures to next year's legislature. It provided for the appointment of a special commission of 7 members to consist of the master of the state grange, the president of the state agricultural society, the professor of home economics at the school of agriculture at Cornell university, the other members to be named by the president of the senate, the speaker of the assembly, the Education department and the state tax commission.

So kind to allow the Education department to be among those present.—*School Bulletin, Syracuse, N. Y., April 1918, page 163.*

AN EXAMPLE OF WHAT CAN BE DONE TO HELP BUILD A TOWNSHIP SPIRIT

The question of possibilities in developing the township spirit is well illustrated in the following township educational day program and extracts of a letter from District Superintendent Walter Elwood, of the second supervisory district of Montgomery county, dated December 11, 1917. Programs similar to that for Amsterdam were used for the towns of Florida and Glen.

PROGRAM

Township Educational Day

OF

The Schools of the Town of Amsterdam

To be Held at Crescent Park

FRIDAY, MAY 25, 1917

A General Exhibition of Work Undertaken in the Public Schools during the School Year, 1916-1917.

IN THREE DIVISIONS

1.—Contests in Reading, Arithmetic, and Spelling

2.—Exhibit of work in Drawing, Writing, Handwork, Nature Study.

3.—Exhibition of work in Physical Training—Setting-up Exercises, Folk Dances, Games, Races.

We extend a pressing invitation to fathers and mothers, to school officers and to all friends of our schools to be with us on May 25, and to help us make the day a success. We will do our best to make the whole affair pleasant for you.

Superintendent Elwood's Letter

I believe I told you last April of our good fortune in enlisting the deep interest of Mrs. Sanford of Amsterdam in the weals and woes of our rural schools. Mrs. Sanford's interest took practicable shape when she hired for this Supervisory District a trained agricultural man to organize and supervise the boys' and girls' work in gardens and crops. Mr. C. E. Shill, a graduate of the Cortland Agricultural Course and of the State College of Agriculture at Cornell, came highly recommended and made our new cause his own.

Five hundred boys and girls enthusiastically enrolled; only three hundred and five, however, finished the season's work in that frame of mind.

Our efforts came to a striking conclusion the first week in October upon the occasion of our County Fair, when the pupils brought samples of their best products and their gardens' financial accounts. It would have done your heart good to see the intense interest that our thousands of visitors showed in the school exhibit and particularly that part which concerned the boys' and girls' agricultural enterprises. The Fair officials themselves had to admit that the school display was the chief attraction of the week, and that despite the presence of a huge Carnival Company just outside our doors. Fathers came up to me and declared that if they had known how well this work was going to turn out they would have had their boys get into it. Grizzled old farmers said that it was wonderful and regretted that agriculture had not been a part of their school life years ago. We were proud of our school exhibit — which Professor Griffin of Cornell said was the best he had ever seen — and especially proud of our pupils' success as young farmers.

We had an extraordinarily bad season — a cold, late, wet Spring, a destructive hailstorm in the Summer and a premature hard frost. Our boys and girls, nevertheless, succeeded in raising, at a conservative estimate, more than $4,000 worth of edibles on the thirty-six acres which they had under intensive cultivation.

When Mr. Shill's contract with Mrs. Sanford was about to expire, I took up with four of my Town Boards of Education the matter of continuing our agricultural study throughout the year. My strongest argument lay in a statement of what had already been done, as visualized at the Fonda Fair. The result was that the Four Townships approached unanimously decided to enter into a contract with our agriculture man for the remainder of the school year. This was a vindication — if any were needed — of our new undertaking. The farmers, I am glad to say, generally believe that this work is a fine work for country boys and girls, and that the keen interest the youngsters take in it ought to help in the problem of keeping them on the farm.

I am enclosing some photographs taken of our school exhibit at the Fonda Fair, believing that they would be of interest to you.

I wish to mention not only the work of Mr. Shill, the first regularly employed rural school agriculture supervisor of the State, but also the good work of Miss Florence M. Bright, our physical training teacher, whose energy and enthusiasm has accomplished wonders for the physical training work in this District. I wish you would have been present at our three

Township Educational Days last May and June to see for yourself what a good beginning we had made. By careful organization and frequent conferences, we have been able to accomplish as much as some districts I know of where several physical training teachers are employed, and more, too, judging from the equality of the work done by teachers coming to us from some of these other districts. Miss Bright and I believe in folk dances and games as well as the setting-up exercises and have established our standards for all of them, which puts an extra burden, perhaps, upon our teachers, but which, nevertheless, brings results — which, after all, is our goal. Some thirty-five of my schools have earned Victrolas for themselves and these, of course, add much to the physical training periods.

Our school nurse, Mrs. Lillian E. Wilcox, also a new official for us in this district, is likewise very materially assisting in the solution of the health problem, devoting special attention to the follow-up work where we can actually see defects being remedied.

The four good Townships in this district have followed my counsel and established a uniform school term of forty weeks and and have appropriated money generously for supplies used in instruction and have made arrangements for the new sanitary toilets. I have but one school Board which is not whole-heartedly in favor of the Township School system, and that is the Board which is doing nothing and which can not, consequently, see any advantage in it.

I like the fine, willing spirit which has grown up among my teachers, and which makes my work a pleasure, and I thank God for the Township School System. (I've had to fight valiantly in its defense, both by word of mouth and in print, and did so, gladly.)

We've tried to interest the public in our work in every way that we could. That was one of our reasons for the Township Educational Days, the big school exhibit at the Fonda Fair, and some of our other activities, patriotic and otherwise. We've successfully undertaken several of them. We don't do these things for the sake of appearing gallantly in the limelight, but for the plain utilitarian purpose of awakening public interest in our rural schools, their fine efforts and their needs. We hope that understanding will follow interest and, goodness knows, all of us engaged in public rural school work need the intelligent sympathy and understanding of our patrons and constituents. Ignorance and indifference, in the matter of rural education, have too long been a powerful depressant upon the vitality of the country school, and the boys and girls have been the sufferers.

In conclusion, I would like to say that I find the work of being a District Superintendent exceedingly interesting. It strikes me that it is an important job, with no end of things to be accomplished. But, unfortunately it is as financially unprofitable as it is professionally interesting.

TRANSPORTATION

There is now an extended system of transportation of school children in operation in this State. Individual conveyances, school busses, automobiles, automobile busses, electric lines, steam lines,

motor boats, horses and sleighs, are all utilized rather extensively in taking children to and from school. All these agencies, together with our system of state and county roads and improved town roads, are bringing within the reach of all children better school facilities.

Where transportation is provided systematically and with good business regulation and supervision, the objections that have been raised to such system have been overcome. It is no hardship upon any child to ride from two to four miles in a comfortable wagon or other conveyance in order to attend school. Very generally children will prefer this method to walking a mile or more to attend school. Under proper regulation it is just as safe for children to be conveyed to school as it is for them to walk to school. There are, of course, certain regulations in the transportation of children which must be strictly observed. There must be an established route with scheduled hours for arrival and departure, and drivers should carry watches and be required to meet this schedule.

The schedule should be arranged so that children will be on the road the minimum period of time. This can be done without inconvenience to the home and without interfering with the established hours which regulate farm life as to rising in the morning, hour of meals, etc.

The cases are rare when children should be compelled to travel, even in a proper conveyance, more than four miles to attend school. The climate and the topography of the country, etc., must also be taken into consideration. During cold weather conveyances should be inclosed, blankets provided and very often the conveyances may be properly heated with safety to the children.

No person should be permitted to carry children to and from school who has not the full confidence of the community. The driver should be responsible for the conduct of the children during the time they are under his care to the same extent that a teacher is responsible for their conduct while they are in school. Any breach of conduct on the part of a pupil should be immediately reported to the teacher on the arrival at the school or to the parents when returning the children to their homes.

It may be advisable in some instances to make an allowance to parents for taking their children to and from school for such days as the children are actually conveyed. This plan may also prove to be economical in the administration of a transportation system.

Accompanying pictures demonstrate how feasible transportation



Transporting Pupils from Bethlehem to the Albany High School

Univ. of California



Transporting children in district 3 Orangetown, Rockland county

UNIV. OF
CALIFORNIA

is, the advantages which are afforded children thereby, and the desirability of making the transportation of children to and from school a general feature of rural school life.

Laws Relating to Transportation for School Children

ALABAMA

Sec. 6 In addition to the duties hereinbefore prescribed, the county boards of education shall perform the following duties: . . . provide for the transportation of pupils at public expense. (Alabama: General Acts, 1915, no. 220, p. 282–83)

ARKANSAS

Sec. 75470 The board of directors shall have power to provide such transportation for the pupils of the districts as the board may deem advisable, and may purchase, rent or hire conveyances for this purpose; or the board of directors may enter into contracts with others for transportation service, requiring proper bonds for the faithful performance of the terms of said contracts. Such transportation shall be comfortable and safe, and shall be governed by such rules and regulations as the board of directors may prescribe. The cost of transportation shall be paid out of the school funds to the credit of the consolidated school district. (Arkansas: Supplement to Kirby's Digest, 1911, p. 629–30)

CALIFORNIA

Sec. 1674, par. 13 The board of trustees of a union or joint union school district may contract, in such manner as they may deem best, for the transportation, to and from school, of such pupils as may seem to such board to be in need of such transportation, and shall pay for such transportation, in the usual manner, out of any funds available for the purpose; provided, that all such contracts for transportation shall be first approved by the county superintendent (or superintendents) of schools of the county (or counties) in which such district is situated. (California: Kerr's Cumulative Supplement Annotated, 1906–13, p. 201)

COLORADO

Sec. 5909-D As soon as the organization of a special school district as herein contemplated shall have been perfected and its officers elected, it shall be the duty of the school board of such consolidated school district, if necessary, to purchase a site and erect a suitable building thereon, and said school board is hereby required to maintain and support a graded course of instruction, and may include a high school course of not less than two years, and may at its discretion furnish transportation to and from school to all pupils living one mile or more from the consolidated school or building. Said distance to be measured from the enclosure immediately surrounding their residence to the school house property along the public highway: provided, that the person or persons employed for the purpose of transporting the pupils to and from school shall be required to give reasonable bond for the faithful performance of duties as prescribed by the school board. (Colorado: Annotated Statutes, v. 4, p. 3760)

CONNECTICUT

Sec. 1 Any town in which a high school is maintained may, at any annual or special meeting, authorize and instruct the high school committee, board of school visitors, or town school committee, as the case may be, to provide for the transportation, to and from such school, of any pupil attending such school and residing within the limits of such town, or pay the whole or a part of the reasonable and necessary costs thereof. (Connecticut: Public Acts, 1907, ch. 36, p. 612)

Sec. 1 Every town in which a school has been discontinued or in which two or more school districts have been consolidated shall furnish, whenever necessary, by transportation or otherwise, school accommodations so that every child over seven and under sixteen years of age can attend school required in sections 2116 of the general statutes. If any town refuses or neglects to furnish such accommodations, the parent or guardian of any child who is deprived of schooling, or any agent or officer whose duty it is to compel the observance of the laws concerning attendance at school, may, in writing, request a hearing by the town school committee, board of school visitors, or board of education, as the case may be, and said officer shall give such person a hearing within ten days after receipt of his written request therefor, and shall make a finding within ten days after said hearing. (Connecticut: Public Acts, 1911, ch. 173, p. 1436–37)

GEORGIA

Sec. 1565 Whenever the county board of education deems it for the best interest of a school, they shall have the right to provide means for the transportation of the pupils to and from said school, provided that no school is established in three miles of the pupils to be transported: provided, that this shall only apply to school or schools where two or more districts have been combined or consolidated and such other schools as are now furnishing transportation. No school trustee, teacher, or superintendent of county schools shall be interested financially in transportation of pupils. (Georgia: Park's Annotated Code, 1914, v. 1, p. 675)

INDIANA

Sec. 6423 It shall be the duty of the township trustees to provide for the education of such pupils as are affected by such or any former discontinuance in other schools, and they shall provide and maintain means of transportation for all such pupils that live at a greater distance than two (2) miles and for all pupils between the ages of six (6) and twelve (12) that live less than two (2) miles and more than one (1) mile from the schools to which they may be transferred, either within the township or in an adjoining township or school corporation, as a result of such discontinuance. In all townships where a school has been abandoned under the provisions of this act, the trustee shall provide for the transportation of all pupils of any other school of such township who live more than two (2) miles and all pupils between the ages of six (6) and twelve (12) that live more than one (1) mile from the school to which they are attached, whenever a majority of the patrons of such school petition the trustee to provide such transportation. Such transportation shall be in comfortable and

safe conveyances. The drivers of such conveyances shall furnish the teams therefor, and shall use every care for the safety of the children under their charge, and shall maintain discipline in such conveyances. Restrictions as to the use of public highways shall not apply to such conveyances. The expenses necessitated by the carrying into effect of the provisions of this act shall be paid from the special school fund. (Indiana: Burns's Annotated Statutes Revision, 1914, v. 3, p. 290–91)

Sec. 6423-*a* 1. That in all cases where a township has established a centralized school and has provided for the transportation of the school children of the township to such school, it shall be the duty of the township trustee of such township to provide for the transportation of pupils transferred from schools in adjoining townships when such pupils have been transferred to such township school and when such transportation will not necessitate any additional wagons or require an additional distance to be traveled in such transportation.

Sec. 6423-*b* 2. The township trustee having charge of the school from which such children are transferred shall pay to the township trustee of the township to which they are transferred, an amount equal to the per capita cost of transportation of the pupils of such township. (Indiana: Burns's Annotated Statutes Revision, 1914, v. 3, p. 291)

IOWA

Sec. 2774 It may, when necessary, rent a room and employ a teacher, where there are ten children for whose accommodation there is no schoolhouse; and when the board is released from its obligation to maintain a school, or when children live at an unreasonable distance from their own school, the board may contract with boards of other school townships or independent districts for the instruction of children thus deprived of school advantages, in any school therein, and the cost thereof shall be paid from the teachers' fund. And when there will be a saving of expense, and children will also thereby secure increased advantages, it may arrange with any school in the same or in another corporation and such expenses shall be paid from the contingent fund. (Iowa: Code Annotated, 1897, p. 942)

Sec. 2157-*g* The persons to whom free tickets, free passes, free transportation and discriminating reduced rates may be issued, furnished, or given are the following, to wit: . . . school children to and from public and parochial schools. (Iowa: Supplement Code Annotated, 1913, p. 823)

Sec. 2794 . . . (*c*) It shall be the duty of the school board of any consolidated independent school corporation and school township maintaining a central school to provide suitable transportation to and from school, for every child of school age living within said district, and outside the limits of any city, town or village, but the board shall not be required to cause the vehicle of transportation to leave the public highway to receive or discharge occupants thereof. The board shall from time to time, by resolution regularly adopted, number and designate the route to be traveled by each conveyance in transporting children to and from school. The school board may require that children living an unreasonable distance from school shall be transported by the parents, or guardian, a distance of not to exceed two miles, to connect with any vehicle of transportation to and from school; or may, in the discretion of the board, contract with

an adjoining school corporation for the instruction of any child living an unreasonable distance from school, and they shall allow a reasonable amount of compensation for the transportation of children to and from the point where they are taken over, or discharged from, the vehicle used to convey them to and from school, or for transporting to an adjoining district. In determining what an unreasonable distance would be, consideration shall be given to the number and age of the children, the condition of the roads, and the number of miles to be traveled in going to and from school. The board shall have the right on account of inclemency of the weather to suspend the transportation of any route upon any day or days when in the judgment of the said board it would be a hardship on the children, or when the roads, to be traveled are unfit or impassable.

(*d*) The school board of any consolidated independent school corporation shall contract with as many suitable persons as they deem necessary for the transportation of children of school age to and from school, such contract to be in writing and shall state the number of the route, the length of time contracted for, the compensation to be allowed per week of five school days, or per month of four school weeks, and may provide that two weeks' salary shall be retained by the board pending full compliance therewith by the party contracted with, and shall always provide that any party or parties to said contract and every person in charge of vehicles conveying children to and from school, shall be at all times subject to any rules and regulations said board shall adopt for the protection of the children, or to govern the conduct of the person in charge of said conveyance. (Iowa: Supplemental Supplement, Code, 1915, p. 264–65)

KANSAS

Sec. 9 . . . The district board of the district in which school is discontinued shall provide for the transportation of the pupils of said district, living two miles or more from the school to which said pupils are sent, to such school or schools in a safe and comfortable and enclosed conveyance or conveyances, properly heated, and the expense of such transportation shall be paid by said school district in which school has been discontinued; provided, further, that when any school district within the provisions of this act, having voted an amount of money representing not less than four and one-half mills of the assessed valuation of such district, finds its funds insufficient to pay the tuition and cost of transportation as herein provided the state shall pay to said district schools three-fourths of the difference between the amount raised by said district from all sources for school purposes, and the cost of tuition and transportation of pupils therein, and the county shall pay from the general fund one-fourth of said differences; provided, that not more than seventy-five dollars shall be given to any district whose school has been discontinued according to the provisions of this act. (Kansas: Laws 1911, ch. 268, p. 495–96)

Sec. 1 That the district board of any school district may provide for the comfortable transportation of pupils of said school district living two and one-half or more miles from the school attended, by the usual traveled road, in a safe and inclosed conveyance or conveyances properly heated, and said district board is authorized to establish such rules and regulations as may be necessary for carrying out the provisions of this act. (Kansas: Laws 1911, ch. 273, p. 501)

LOUISIANA

Sec. 2526 The free right of passage or conveyance over all public ferries, bridges and roads which are rented out by the state, parish, or municipality, or over which the state or parish, or municipality, exercises any control, or for which license is paid or toll exacted, be and is hereby granted to all children attending the public schools; and no tolls or fees shall be demanded or exacted from said children by the keepers or attendants of said ferries, bridges or roads in their passage to and from school between the hours of 7 o'clock a. m. and 9 o'clock a. m. and 4 o'clock p. m. and 6 o'clock p. m.; provided, that on Sundays and holidays no children shall have the right to cross said such ferries, bridges roads or roads on terms different from those of any ordinary passenger. The provision of the foregoing section shall apply to the parish of Orleans as well as other parts of the state. (Louisiana: Marr's Annotated Revised Statutes, v. 1, p. 844, 845)

MAINE

Sec. 2 . . . The superintendent of schools in each town shall procure the conveyance of all common school pupils residing in his town, a part or the whole of the distance, to and from the nearest suitable school, for the number of weeks for which schools are maintained in each year, when such pupils reside at such a distance from the said school as in the judgment of the superintending school committee shall render such conveyance necessary. Provided, however, that the superintending school committee may authorize the superintendent of schools, to pay the board of any pupil or pupils at a suitable place near any established school instead of providing conveyance for said pupil or pupils, when in their judgment it may be done at an equal or less expense than by conveyance. (Maine: Revised Statutes, 1916, ch. 16, p. 351–52)

MARYLAND

Sec. 25 . . . The board of county school commissioners shall obtain the consent of sixty per cent of the patrons of the school, the schoolhouse of which is to be closed in order that it may be consolidated with another school, and to arrange for and to pay charges of transporting pupils to and from such schools. (Maryland: Annotated Code, v. 3, p. 810)

MASSACHUSETTS

Sec. 15 . . . For conveying pupils to and from the public schools, or, if it maintains no high school or public school of corresponding grade but affords high school instruction by sending pupils to other towns, for the necessary transportation expenses of such pupils, the same to be expended by the school committee in its discretion. (Massachusetts: Revised Laws, 1902, v. 1, p. 369)

Sec. 1 A town of less than five hundred families or householders, in which a public high school or public school of corresponding grade is not maintained, shall, through its school committee, when necessary, provide for the transportation of any child who resides in said town and who, with the previous approval of the school committee of the town, attends the high school of any other town or city, and shall pay for the expense of such transportation a sum not exceeding one dollar and fifty cents per

week during the time of actual attendance of such child in the high school. If any town fails to provide such transportation, it shall be liable in an action of contract, to the parent or guardian of a child who has been furnished with such transportation for such amounts, not exceeding one dollar and fifty cents per week, as the parent or guardian has paid for the same. A town which has expended for the support of its public schools for the preceding year from the proceeds of local taxation an amount not less than four and less than five dollars per thousand dollars of valuation shall receive from the treasury of the commonwealth one-half of the amount actually expended for transportation under the provisions of this act; and a town which has expended from the proceeds of local taxation for the support of its public schools for the preceding year an amount equal to at least five dollars per thousand of valuation shall receive from the treasury of the commonwealth the whole transportation under the provisions of this act. (Massachusetts: Acts and Resolves, 1913, p. 338–39)

Sec. 1 . . . For the transportation to and from a public school of any child whose tuition is payable by the commonwealth or by the city of Boston under the provisions of this section, the commonwealth or the city of Boston, as the case may be, shall pay to the city or town furnishing such transportation, for each week of five days or major part thereof, an amount equal to the average amount for each child paid by said city or town per week for the transportation of children to and from school over the route by which such child is conveyed. Settlements of the accounts of the several cities and towns with the commonwealth and with the city of Boston shall be made annually on the first day of April, and the amounts found due shall be paid within three months thereafter. (Massachusetts: Supplement to the Revised Laws, 1902–8, p. 442)

Sec. 1 The rates of fare charged by street or elevated railway companies for the transportation of pupils of the public day schools or public evening schools or private schools between a given point, from or to which it is necessary for them to ride in travelling to or from the schoolhouses in which they attend school and their homes, whether such schoolhouses are located in the city or town in which the pupils reside or in another city or town, shall not exceed one-half of the regular fare charged by such street or elevated railway company for the transportation of other passengers between said points, and tickets for the transportation of pupils as aforesaid, good during the days or evenings on which said schools are in session, shall be sold by said companies in lots of ten each. A railway company which violates the provisions of this section shall forfeit twenty-five dollars for each offence. (Massachusetts: Supplement to the Revised Laws, 1902–8, p. 1042)

MICHIGAN

Sec. 1 The district board or board of education of any school district which does not maintain a high school shall have authority and is hereby required to vote a tax sufficient to pay the tuition to one of the three nearest high schools of any children of school age residents of said district, at the time of giving notice as hereinafter provided, who have completed the studies of the eight grades, not exceeding in amount twenty

dollars per pupil per year, unless the voters appropriate a larger sum at the annual school meeting, and may vote a tax to pay the transportation during school days of such children. (Michigan: Howell's Statutes, v. 4, p. 4049)

MINNESOTA

Sec. 2691 For the purpose of promoting a better condition in rural schools, and to encourage industrial training, including the elements of agricultural, manual training and home economics, the board in a consolidated school district is authorized to establish schools of two or more departments, provide for the transportation of pupils.

Sec. 2692 (1) For the purpose of receiving state aid, schools in consolidated districts shall be classified as A, B and C. They shall be in session at least eight months in the year, and be well organized. They shall have suitable schoolhouses, with the necessary rooms and equipment. Those belonging to class A shall have at least four departments; those of class B three departments; and those of class C two departments. The board in a consolidated school district maintaining a school of either class shall arrange for the attendance of all pupils living more than two miles from the school, through suitable provision for transportation, or for the board and room of such as may be more economically and conveniently provided for by such means.

Sec. 2747 . . . Provide for the free transportation to and from school, at the expense of the district, of pupils residing more than one-half mile from the school house, for the whole or such part of the school year as they may deem expedient, and subject to such rules and regulations as they may adopt; and they shall require from every person employed for that purpose, a reasonable bond for the faithful discharge of his duties, as prescribed by the board.

Sec. 2782 It shall be the duty of the said board to furnish school facilities to every child of school age residing in any part of said unorganized territory, either by building school houses, leasing school room, transporting said children to the nearest school, boarding said children within convenient distance from a school at the expense of said board, or otherwise, and to provide necessary supplies, text and library books. (Minnesota: General Statutes, 1913, p. 609–10, 620–21, 626–27)

Sec. 2750 The school board of any district, when it deems it advisable, may provide for the instruction of its pupils in an adjoining district, and in such case may discontinue the schools of its own district, or of any grades or departments in said schools, and provide for the free transportation of the pupils of its own district to the school in an adjoining or nearby district.

MISSISSIPPI

Sec. 2 The expense necessary to carry this act into effect and provide for the transportation of the pupils, as provided in section 1 of this act, shall be paid out of the school fund of the county. At the end of each scholastic month the person or persons employed to transport the pupils shall file with the county superintendent an itemized statement of his services, properly sworn to by him and approved by at least two of the trustees and certified to by them; and upon the filing of such account with

him the county superintendent shall issue to such person a pay certificate, and such account shall be filed and preserved in his office. If the trustee, without good cause, refuse to approve said itemized account, such person may appeal to the county superintendent, who shall issue his pay certificate without the approval of the trustees, in case he decides, after full investigation, in favor of the person who transports the pupils. Upon the presentation of the pay certificate for services rendered, as herein set out, duly attested by the county superintendent, the clerk of the board of supervisors shall issue a warrant in the manner as directed for the issuance of teachers' warrants in Section 4566 of the Mississippi Code of 1906. The oath required to said account may be made before the county superintendent.

Sec. 3 On petition of the majority of the qualified electors of a consolidated school district containing not less than twenty-five square miles, and on the approval of the county school board, the board of supervisors shall, in the same manner as provided for separate school districts, annually levy a tax on the property of the said district sufficient to pay for fuel, transportation wagons and other incidental expenses, erect and repair school buildings for the district, and shall levy a tax sufficient to maintain the schools of said district after the expiration of the county public school term or to supplement during the county public school term, provided a free public school shall be maintained therein at least seven months in each scholastic year. And the board of supervisors may issue bonds for such consolidated districts, in the manner provided in the chapter on "Municipalities" to erect and repair and equip school buildings for said district. The tax collector shall collect the taxes required of such district as other taxes are collected, and deposit same with the county treasurer to the credit of the district for which it was levied. Such funds shall be disbursed on pay certificates issued by the county superintendent, on the order of the trustees of the district. The expense of transporting the pupils shall be borne by the district after the expiration of the county public school term.

Sec. 1 That where two or more schools are consolidated into one school by the county school board, the board of public school trustees for said consolidated school, together with the county superintendent, are authorized and empowered to provide means for the transportation of pupils living two miles from the consolidated school to and from the schoolhouse in the district, under such rules and regulations as may be prescribed by the state board of education. (Mississippi: Laws 1912, ch. 255, p. 323–24)

MISSOURI

Sec. 10846-*a* The board of directors of any school district of which the assessed valuation does not exceed fifty thousand dollars ($50,000) and in which the average daily attendance in school during any year has been less than fifteen, is hereby authorized to arrange with the board or boards of directors of other district or districts for the admission of all children of school age in said district having a daily attendance of less than fifteen, and, if desired to arrange also for transporting the children to and from school. In the event any such district has levied for school purposes the maximum levy provided by law (sixty-five cents on the one hundred dollars assessed valuation) and applies the funds so derived together with the money on hand and the amount received from public funds to the payment

of the cost of transportation for the children of said district and also applies any balance remaining in such fund after the payment of transportation cost to the payment of tuition for the children of said district and does not have a sufficient amount to meet all this tuition cost, the state shall grant aid to such district sufficient to enable the district to keep all its children in school for a period of at least eight months: Provided, however, the amount of aid granted shall in no case exceed the actual cost for tuition and the rate of tuition paid shall not exceed the pro rata cost for maintenance in the district or districts which said children attend, based on the maintenance cost of the preceding year. It is also provided that the estimated cost per pupil for transportation shall be a reasonable charge and the state superintendent shall decide as to the reasonableness of this charge and his decision shall be final. The application and manner of payment of the aid granted under this section shall be similar to the application and method of payment provided in section 10846. (Missouri: Laws 1915, S.B. 261, p. 384–85)

Sec. 1 That section 4 of the act of the general assembly of the state of Missouri, approved March 14, 1913, be and the same is hereby amended by inserting between the word "district" and the word "provided" in line 8 of the said section, the following: "Provided that when the average attendance in any elementary school for any month falls below ten, the school board shall have authority to close such elementary school for the remainder of the term and to provide transportation for the pupils of such elementary school to some other elementary school or schools in said district. Such transportation to be paid for out of the incidental funds of the district," so that said section, when amended, shall read as follows:

Sec. 4 The question of transportation of pupils may be voted upon at the special meeting above provided for, if notice is given that such a vote will be taken. If transportation is not provided for in any school district formed under the provisions of this act, it shall then be the duty of the board of directors to maintain an elementary school within two and one-half miles by the nearest traveled road of the home of every child of school age within said school district: Provided, that when the average attendance in any elementary school for any month falls below ten, the school board shall have authority to close such elementary school for the remainder of the term and to provide transportation for the pupils of such elementary school to some other elementary school or schools in said district. Such transportation to be paid for out of the incidental funds of the district: Provided further, that if transportation is not provided for, any consolidated district may by a majority vote at any annual or special meeting decide to have all the seventh grade and the eighth grade work done at the central high school building, provided fifteen days' notice has been given that such vote will be taken. Such seventh and eighth grade work at the central high school may be discontinued at any time by a majority vote taken at any annual or special meeting. (Missouri: Laws 1915, H.B. 1032, p. 385–86)

MONTANA

Sec. 816 . . . 3 That the trustees of any school district in the state of Montana, when they shall deem it for the best interest of all pupils

residing in such district, may close their school and send pupils of the district to another district and for such purpose are hereby empowered to expend any moneys belonging to their district for the purpose of paying for the transportation of pupils from their district to such other district or districts and for the purpose of paying their tuition. Whenever the trustees of any school district in the state of Montana deem it for the best interest of such district and the pupils residing therein they made (may) expend any moneys belonging to their district for the purpose of paying for the transportation of pupils from their homes to the public school or schools maintained in such district. (Montana: Revised Codes, Supplement 1915, v. 3, p. 105)

NEBRASKA

Sec. 6943 A board of education of a city or a board of trustees of a high school district, by a two-thirds vote of the entire board, or a district board of any school district in this state when authorized by a two-thirds vote of those present at any annual or special meeting, is hereby empowered to make provision for the transportation of pupils residing within the district to any other school to which such pupils may lawfully attend, whenever the distance from such school shall render it impracticable for the pupils to attend without transportation. (Nebraska: Revised Statutes, 1913, p. 1935)

Sec. 2 (*b*) The district board of any consolidated school district shall provide for the comfortable transportation of pupils of said consolidated district living two or more miles from the school attended, by the usual traveled road, in a safe and inclosed conveyance or conveyances, properly heated, and said district board is authorized to establish such rules and regulations as may be necessary for carrying out the provisions of this act. At any regular annual school district meeting in such district, it shall be lawful for the qualified voters therein by two-thirds vote to suspend the provision for the district transportation of pupils and the said action shall be confirmed by the county superintendent upon a satisfactory showing that individual arrangements have been made for all necessary transportation of pupils without cost to the district. (Nebraska: Laws 1915, ch. 121, p. 277)

NEVADA

Sec. 4 And provided further, that the trustees of consolidated school districts shall require contracts with persons whom shall be of reputable character elected as drivers of vehicles used to transport children to school at the expense of the district. Such contracts shall state the time of the arrival at and the departure from the schoolhouse each day, the time such person is to act as driver of such vehicle unless released by agreement, the compensation of the driver and any other details that the trustees may designate. Before any driver of any school vehicle shall begin the duties of that position he shall furnish a bond of an amount equal to his total wages for the current term of school in which he shall be hired, which bond shall insure the faithful performance of his contract.

Sec. 5 To obtain funds for such transportation, the trustees shall, each year, make an estimate of the amount of money necessary to maintain such transportation for that year or for the next ensuing year or for both, and shall certify the amount to the county commissioners, who shall ascertain

the necessary percentage on the property in said district as shown by the last assessment made thereof after equalization to raise the amount of money certified to and shall add it to the next county tax to be collected on the property aforesaid; and the same shall be paid into the county treasury in favor of said district and be kept as a separate fund to be known as Consolidated School District No. ..... Transportation Fund, to be drawn only for purposes of transportation of school children to and from school, and in the same manner as is now provided by law for drawing other school moneys; provided, that if the trustees shall certify to the county commissioners that such money is necessary for immediate use, the tax provided for in this section shall be due and payable to the treasurer of the county in the same manner as are all other taxes.

Sec. 6 The trustees of any school district, other than a consolidated district, shall provide transportation to and from school for all children living one mile or more therefrom in the manner provided in sections 4 and 5 of this act, if at any regular or special election held in the district the proposition of providing transportation for pupils to and from schools shall have been submitted to the qualified voters of the district and a majority of the votes cast shall have favored such transportation.

Sec. 6 The trustees of any school district, other than a consolidated district, shall provide transportation to and from school for all children living one mile or more therefrom in the manner provided in sections four and five of this act, if at any regular or special election held in the district the proposition of providing transportation for pupils to and from schools shall have been submitted to the qualified voters of the district and a majority of the votes cast shall have favored such transportation. (Nevada: Statutes, 1915, ch. 29, p. 28–29)

NEW HAMPSHIRE

Sec. 1 The school board of every district shall provide schools at such places within the district and at such times in each year as will best subserve the interests of education, and will give to all the scholars of the district as nearly equal advantages as may be practicable. They may use a portion of the school money, not exceeding 25 per cent, for the purpose of conveying scholars to and from the schools. (New Hampshire: Public Statutes and Session Laws, 1901, p. 298)

Sec. 1 Any school districts may raise money for the purchase of suitable vehicles for the transportation of school children. (New Hampshire: Public Statutes and Session Laws, Supplement 1901–13, p. 168)

NEW JERSEY

Sec. 117 Whenever in any district there shall be children living remote from the schoolhouse, the board of education of such district may make rules and contracts for the transportation of such children to and from school. Nothing in this section shall be so construed as to prohibit a board of education from making contracts for the transportation of children to a school in an adjoining district when such children shall be transferred to said district by order of the county superintendent of schools, or when any children shall attend school in a district other than that in which they shall reside by virtue of an agreement made by the respective boards of education. (New Jersey: Compiled Statutes, 1709–1910, v. 4, p. 4765)

NEW YORK

Sec. 206 . . . 18. Whenever any district shall have contracted with the school authorities of any city, or other school districts for the education therein of the pupils residing in such school districts, or whenever in any school district children of school age shall reside so remote from the schoolhouse therein that they are practically deprived of school advantages during any portion of the school year, the inhabitants thereof entitled to vote are authorized to provide, by tax or otherwise, for the conveyance of any or all pupils residing therein to the schools of such city, or district with which such contract shall have been made, or to the school maintained in said district, and the trustees thereof may contract for such conveyance when so authorized in accordance with such rules and regulations as they may establish, and for the purpose of defraying any expense incurred in carrying out the provisions of this subdivision, they may if necessary use any portion of the public money apportioned to such district as a district quota. (New York: Birdseye, Cumming and Gilbert's Consolidated Laws Annotated, 1910–13, v. 7, p. 586)

Sec. 186 . . . The Commissioner of Education shall have power in any such central district to require the payment by the district of such expense of transportation of school children to and from the school as in his judgment justice requires, and the same shall be a charge upon the district. (New York: Birdseye, Cumming and Gilbert's Consolidated Laws Annotated, 1914, v. 9, p. 425)

NORTH CAROLINA

Sec. 1 Upon the consolidation of two or more school districts into one by the county board of education, the said county board of education is authorized and empowered to make provision for the transportation of pupils in said consolidated district that reside too far from the schoolhouse to attend without transportation, and to pay for the same out of the apportionment to said consolidated district: provided, that the daily cost of transportation per pupil shall not exceed the daily cost per pupil of providing a separate school in a separate district for said pupils. (North Carolina: Public Laws, 1911, ch. 135, p. 299–300)

NORTH DAKOTA

Sec. 1190 The district board may call, and, if petitioned by one-third of the voters in the district, shall call an election to determine the question of "conveying pupils at the expense of said district to and from schools already established," or "of consolidating two or more schools, and of selecting a site and erecting a suitable building, or of making suitable additions to buildings already erected, to accommodate the pupils of schools to be vacated." Said elections shall be conducted, both as to notices and as to manner of canvassing the votes, in the same manner as the annual school election. If a majority of the votes cast at such election are in favor of conveying the pupils at the expense of the district to and from schools already established or of consolidating two or more schools and of providing a suitable building for the accommodation of the pupils of vacated schools, then the board shall make all necessary arrangements to carry out the decision of the district. The board shall arrange for the transportation

of pupils to and from such schools. It shall establish routes of travel, adopt rules and regulations for such transportation, and shall contract with responsible parties for such transportation. Provided, that whenever the school board of a district in which a consolidated school is established is unable to make suitable arrangements for the transportation of pupils to and from school, said transportation shall be provided according to the provisions of section 1342. (North Dakota: Compiled Laws, 1913, p. 288)

Sec. 1190 The district school board may call, and if petitioned by one-third of the voters in the district, shall call, an election to determine the question: (1) "to consolidate two or more schools or the territory usually served by two or more schools and select a site and provide a suitable building," or (2) "to select a school already established and, if necessary, make suitable additions thereto to accommodate the pupils of the school to be vacated."

Said election shall be conducted, both as to notices and as to manner of canvassing the votes, in the same manner as the annual school elections. If a majority of the votes cast at such an election are in favor of either proposal, then the board shall carry out the decision of the district within four months thereafter.

In the event of carrying out either proposal prior to or after the passage of this act, it shall be the duty of the board to provide for the transportation of the pupils at public expense to and from the consolidated school, except to those pupils living less than two and one-half miles from such school; and it shall also be the duty of the board, if deemed expedient, to move to the site selected schoolhouses already built or to sell such schoolhouses. (North Dakota: Laws 1915, p. 166).

Sec. 1342 . . . 5. If no school is taught the requisite length of time within two and one-quarter miles of the residence of such child by the nearest route, such attendance shall not be enforced, except in cases of consolidated schools, where the school board has arranged for the transportation of pupils. In school districts where consolidated schools have not been established, the school board shall pay a sum not to exceed thirty-five cents nor less than fifteen cents per day to any one family living more than two and one-quarter miles from the nearest school, which shall be equitably based upon the number of children attending school from each family; provided, that the tender of such a daily compensation shall be construed as furnishing transportation and when such a tender is made by the school board, the compulsory attendance law shall apply to all children of school age living more than two and one-quarter and not to exceed five miles from school; provided, further, that the provisions for transportation shall not apply to deaf, blind and feeble minded children in this state, and this section shall not be construed to apply to parents, guardians, or other person having control of any child or children between the ages of eight and fifteen, inclusive, who desire to send such child or children for a total period of not exceeding six months, which may be taken in one or more years, to any parochial school for the purpose of preparing such child or children for certain religious duties. It shall be the duty of the clerk of the school board to include in his annual statement an item setting forth the amount spent for the transportation of pupils. (North Dakota: Laws 1915, p. 180–81)

OHIO

Sec. 7730 The board of education of any rural or village school district may suspend any or all schools in such village or rural school district. Upon such suspension the board in such village school district may provide and in such rural school districts shall provide for the conveyance of the pupils attending such schools to a public school in the rural or village district, or to a public school in another district. When the average daily attendance of any school for the preceding year has been below twelve, such school shall be suspended and the pupils transferred to such other school or schools as the local board may direct. No school of any rural district shall be suspended or abolished until after sixty days' notice has been given by the school board of such district. Such notice shall be posted in five conspicuous places within such village or rural school district.

Sec. 7731 In all rural and village school districts where pupils live more than two miles from the nearest school the board of education shall provide transportation for such pupils to and from such school. The transportation for pupils living less than two miles from the schoolhouse, by the most direct public highway shall be optional with the board of education. When transportation of pupils is provided, the conveyance must pass within one-half mile of the respective residence of all pupils, except when such residences are situated more than one-half mile from the public road. When local boards of education neglect or refuse to provide transportation for pupils, the county board of education shall provide such transportation and the cost thereof shall be charged against the local school district. (Ohio: Laws 1914, H. B. no. 13, p. 139–40)

Sec. 7646 Each township board of education shall establish and maintain at least one elementary school in each subdistrict under its control, unless transportation is furnished to the pupils thereof as provided by law. (Ohio: Paige and Adams Annotated General Code, v. 3, p. 812)

OKLAHOMA

Sec. 4 The powers and duties of the district boards herein provided and of the several officers shall be the same as those provided by law for school districts and their several officers and in addition it shall be the duty of said district board to provide transportation to and from school for all pupils residing two or more miles therefrom, in suitable vehicles of ample size, with comfortable seats, arranged to conform to the size of the pupils to be carried, with adjustable covers for the comfort and protection of the pupils, drawn by stout, gentle teams, driven by competent persons of good moral character, who shall have control of the pupils during their transportation. Provided, that any consolidated school district may, by a majority vote of the legal voters present and voting at any annual meeting, provide free transportation for all pupils under ten years of age, in said districts whether living more than two miles or not, and such free transportation shall then be furnished to all pupils under ten years of age residing in the district until a change shall be ordered at an annual meeting of such district by a majority vote of all the legal voters present and voting at such meeting. Provided, further, that all independent school districts

having the area, population and assessed valuation equal to that required of consolidated school districts, as provided by law, shall have the authority to provide transportation for pupils, as provided by law. (Oklahoma: Laws 1915, ch. 36, p. 44–45)

OREGON

Sec. 4055 That a district school board of any legally organized district shall, when authorized by a majority vote of the legal voters present at any legally called school meeting, furnish transportation to and from school to all pupils living more than two miles from the school building; and may, at their discretion, provide for the transportation of any and all pupils residing nearer than two miles from the central building; said distance, in either case, to be measured from the inclosure immediately surrounding their residence to the schoolhouse property along the nearest traveled road; Provided, that the district school board may, at its discretion, pay the board of any pupil or pupils at any suitable place near any established school instead of providing conveyance for said pupil or pupils, when, in their judgment, it may be done at an equal or less expense than by conveyance. District school boards of such districts are hereby authorized to pay for the transportation or board of pupils, as provided for in this section, out of the common school fund of their respective districts; and shall, when authorized by a majority vote of the legal voters present at any legally called school meeting, levy a tax upon the taxable property of their districts for the purpose of carrying out the provisions of this section.

Sec. 4056 The district school board of any legally organized district shall, when authorized by a majority vote of the legal voters present at any legally called school meeting, suspend the district school for such time as they may have been authorized, and arrange with any adjoining or other district, or districts, during the time when the school shall be suspended for the instruction of the pupils of such district; and, also, provide for the transportation of any or all pupils residing therein to and from the school house in the district with which the arrangements for their instruction is made, and to pay for the amount of expense incurred in providing for the transportation, and for tuition of pupils in an adjoining or other district or districts. District school boards are hereby authorized to pay for the transportation or board of pupils, as provided for in this section, out of the common school fund of their respective districts, and when authorized by a majority vote of the legal voters present at any legally called school meeting, shall levy a tax upon the taxable property of their districts for the purpose of carrying out the provisions of this section. (Oregon: Lord's Laws, v. 2, p. 1603–4)

PENNSYLVANIA

Sec. 1404 . . . The board of school directors in any school district in this commonwealth may, out of the funds of the district, provide for the free transportation of any pupil to and from the public schools. (Pennsylvania: Laws 1911, p. 381)

RHODE ISLAND

Sec. 7 The school committee of any town may, subject to the approval of the commissioner of public schools, consolidate any schools the average number belonging to each of which is less than twelve, or may unite such school or schools with some other school in order to establish a graded

school or to secure greater efficiency of the schools; and said committee shall have authority to provide, in their discretion, transportation for pupils to and from school. (Rhode Island: General Laws 1909, p. 286)

SOUTH DAKOTA

Sec. 108 When pupils reside more than two and one-half miles from the nearest school house in the school district and not to exceed three miles, then the parent, guardian or pupil shall receive from his school district ten cents per day for each pupil, if more than three miles and not to exceed four miles twenty cents per day. If more than four miles and not to exceed five miles thirty cents per day. If more than five miles forty cents per day. Provided, however, that in cases where more than one pupil from any family receives compensation under the provisions of this section, the total amount allowed for any one family shall not exceed twenty (20¢) cents for traveling three miles or under, and not to exceed forty (40¢) cents for traveling between three and four miles, and not to exceed sixty (60¢) cents for traveling between four and five miles, and not to exceed eighty (80¢) cents for traveling five miles or more. Provided, that such financial provision shall be only for actual attendance at public school and conditioned that the district in no way furnish means of conveyance. Provided, that when any pupil shall have passed the eighth grade, such pupil, his parents or guardian shall not receive payment for transportation to or from school. Provided, that when pupils reside nearer some school in another school township or district then the school board or board of education can make arrangements for the schooling of such pupils at such other school by paying tuition at the rate of ($2) dollars per month for each pupil so enrolled from any such district, unless some other rate be agreed to between the school boards of districts concerned prior to the enrolment of any such pupil, such tuition to be computed from the time of enrolment until such pupil leaves such school permanently, or to the close of the school term, and such transportation as previously provided for in this section. Provided, further, in determining the distance to be traveled to get to any school the most direct route to be established by the schol district board, subject to an appeal as provided in sections 114, 115 and 116, of chapter 135, Session Laws of 1907, shall be the basis of computation. Provided, further, that no township or district shall expend more than eight hundred ($800) dollars for transportation in any one year. Provided, further, that no payments shall be made until the close of the school year, and if bills allowed are in excess of eight hundred ($800) dollars, said sum of eight hundred ($800) dollars shall be divided pro rata, but this act shall not apply to school districts organized as consolidated school districts under chapter 194 of the Session Laws of 1913. (South Dakota: Laws 1915, ch. 163, p. 345–46)

TENNESSEE

Sec. 2 That whenever, by reason of such consolidation, a sufficient number of children is situated too far away from such schools to attend without transportation, said boards of education are hereby authorized and empowered to make provisions for the transportation of said pupils that

reside too far away from said school to attend without transportation, and to pay for same out of the respective public school funds of the county in which such children reside. (Tennessee: Acts 1913, ch. 4, p. 7)

TEXAS

Sec. 6742 All persons or corporations, owning or operating street railways in or upon the public streets of any town or city in this state of not less than forty thousand inhabitants, are required to carry children of the age of twelve years or less at and for one-half the charge or fare regularly collected by such person or corporation for the transportation of adult persons; provided, that this article shall not apply to street cars carrying children or students to and from schools, colleges, or other institutions of learning, situated at a distance of one mile or more beyond the limits of the incorporated city or town from which said cars run.

Sec. 6743 All such persons or corporations, owning or operating street railways, shall sell or provide for the sale of tickets in lots of twenty, each good for one trip over the line or lines owned or operated by such person or corporation, at and for one-half the regular fare or charge collected for the transportation of adult persons, to students not more than seventeen years of age, in actual attendance upon any academic, public or private school, of grades not higher than the grades of the public high schools of this state, situated within or adjacent to the town or city in which such street railway is located. Such tickets are required to be sold only upon the presentation by the student desiring to purchase the same of the written certificate of the principal of the school upon which he is in attendance, showing that he is not more than seventeen years of age, is in regular attendance upon such school, and is within the grades hereinbefore provided. Such tickets are not required to be sold to such students, and shall not be used, except during the months of the year when such schools are in actual session, and such students shall be transported at half fare only upon the presentation of such tickets. (Texas: Vernon's Sayles' Civil Statutes, 1914, v. 4, p. 4386)

WASHINGTON

Sec. 4481 Every board of directors, unless otherwise specially provided by law, shall have power and it shall be its duty

Eleventh. To provide and pay for transportation of children to and from school when in their judgment the best interests of their district will be subserved thereby, but, in case transportation is provided, the directors shall not be compelled to transport children who live within two miles of the schoolhouse. (Washington: Laws 1915, ch. 44, p. 144–45)

WEST VIRGINIA

Sec. 68 Boards of education shall have authority to consolidate two or more subdistricts into a single subdistrict, and where practicable establish a graded or consolidated school therein, and if necessary, provide for the transportation of pupils to and from such school at public expense; provided, that no subdistrict whose school during the last preceding school year maintained an average daily attendance of twelve or more, shall be

consolidated with another subdistrict except with the written consent of at least a majority of the voters of the subdistrict affected.

Contracts for the transportation of pupils shall be let to the lowest responsible bidder, and all expenses shall be paid out of the building fund of the district, under such rules and regulations as the board of education may prescribe. (West Virginia: Acts 1915, ch. 58, p. 383)

WISCONSIN

Sec. 419-*e* In case two or more school districts shall be ordered consolidated, and in case the electors and school board of such consolidated school district shall maintain during any school year a first class rural school, a state graded school or free high school, and the grades below a free high school, and the electors of such consolidated school district shall direct the school board to transport all persons of school age living more than two miles from the school in such district, that may desire to attend school, then the state may repay to such school district ten cents per day for each such person living more than two miles from school, the distance to be measured by the nearest traveled highway, that was so transported to and attended school regularly for at least six months during the school year.

Sec. 419-*f* In case the electors of any such consolidated school district shall desire to take advantage of the provisions of sections 419-*b* to 419-*h*, inclusive, relating to transportation, they may make arrangement with the parents, guardians, or other persons to transport children living more than two miles from school; providing, that such parents, guardians or other persons shall provide for the transportation of the children a comfortable and convenient bus or wagon well supplied with protection against inclement weather, and shall actually transport or provide for the transportation of such children to the school for at least six months.

Sec. 419-*g* Any board of the consolidated school district entitled to aid under the provisions of sections 419-*b* to 419-*h*, inclusive, shall, on or before the fifteenth day of July in each school year, make under oath a report to the state superintendent giving the name of each pupil transported more than two miles, the number of days each such pupil was transported, the mode of transportation, and the total amount claimed by the district on account of all pupils residing more than two miles from school for whom transportation or transportation and tuition have been paid. Upon receipt of such report the state superintendent shall certify to the secretary of state the amount due such district, and the secretary of state shall thereupon issue a warrant in favor of such district, for such amount which shall be paid by the state treasurer to the treasurer of the district from the school funds provided for by section 1072-*a* of the statutes.

Sec. 419-*h* To carry out the provisions of this act there is hereby appropriated annually, out of the moneys assessed and collected under the provisions of section 1072-*a* of the statutes, a sum sufficient to meet all the approved claims coming under the provisions of sections 419-*b* to 419-*h*, inclusive.

Sec. 430-2 The electors shall also have power to order the board to provide for transportation of any or all pupils residing in the district to and from the school or schools with which contracts for tuition are made.

Sec. 430-3 In all cases where the electors have voted to suspend the school in their district or have directed the board to pay for tuition or for transportation they shall provide by tax upon the district, a sum sufficient to meet the cost of the tuition or the transportation or both; provided, that if any district at its annual or at a subsequent special meeting prior to the third Monday of November following shall not vote a tax sufficient to pay for tuition or transportation or both for the time during which the school is suspended, the district board, on or before the Wednesday next following said third Monday of November, shall determine the sum necessary to pay for tuition or transportation or both, as the case may be, and the district clerk shall at once certify to the town clerk the amount so fixed and the town clerk shall assess said amount as other district taxes are assessed.

Sec. 430-4 It shall also be lawful for the electors of any school district to authorize the school board or town board of school directors to enter into an agreement with the parent, guardian or other person in charge of any pupil to compensate such parent, guardian or other person for transportation, or providing for the transportation of any pupil or pupils to and from school, and to enter into contracts for the transportation to and from school of all persons of school age who attend, and to levy a tax therefor; provided, that in all cases where the distance from the home of the pupil or pupils, who are to be transported, is two miles or less by the nearest traveled highway, the sum per pupil so paid shall be such as may be authorized by the electors, and in all cases where the distance is more than two miles the state may be called upon to pay five cents per day for each such pupil transported regularly to and from school in some reasonable and comfortable manner for a period of not less than five months. The school board or the town board of school directors and the principal teacher of the school in which such pupil is enrolled shall, on or before the fifteenth day of July of each year, make under oath a report giving the name of each pupil transported more than two miles, the number of days such pupil was transported, the mode of transportation and the total amount claimed by the district on account of all pupils residing more than two miles from school, for whom transportation or transportation and tuition have been paid.

Sec. 430-5 Upon receipt of such report the state superintendent shall certify to the secretary of state the amount due such district and the secretary of state shall thereupon issue a warrant in favor of such district for such amount which shall be paid by the state treasurer to the treasurer of the district from the school funds provided for by section 1072-*a* of the statutes.

Sec. 496-*q* Whenever the electors of any rural school district maintaining a one or two department rural school, shall direct the school board or the town board of school directors to close the district school, and provide transportation and tuition for all persons of school age, who may desire to attend school, at a district maintaining a one or two department rural school, or a state graded school, or the grades below the free high school in a free high school district, each such rural school district shall receive special state aid in the sum of one hundred fifty dollars annually upon complying with the following conditions:

(1) Transportation and tuition shall be provided for at least thirty-two weeks including legal holidays for all persons of school age desiring to attend school during the school year.

(2) The average daily attendance of the pupils transported under the provisions of this act from any district or subdistrict to the school in any rural school district, or to a state graded school, or to the grades in a district maintaining a free high school shall be at least eighty per cent of the entire number enrolled for transportation to such school during each term of school.

(3) The district board shall in all cases where the school is closed and transportation is provided by team, enter into a written contract in the name of the district with one or more persons, whereby it is agreed that such person or persons are to safely and carefully carry or provide for carrying the children to and from the school or schools in the district where provision has been made for their schooling.

(4) The driver of each transportation wagon shall be of good moral character, trustworthy and responsible; shall furnish a safe team and a suitable and comfortable bus or wagon well supplied for protection against stormy and inclement weather; such driver shall have control of and be responsible for the good order and behavior of the children while in the conveyance going to and returning from school, and shall prohibit the use of profane or unseeming language upon the part of the pupils, and shall report all cases of insubordination while on the wagon to the parents and to the school board of the district. Be it also understood that in cases where it is practicable conveyance by interurban, steam railway or automobile shall be equivalent for transportation or conveyance by a team.

(5) No state aid under the provisions of sections 496-*q* to 496-*t*, inclusive, shall be paid to any district providing transportation and tuition for its pupils at a district maintaining a rural school of one or more departments, unless the school in the district where such nonresident children attend shall be a first-class rural school as defined in sections 560-*f* to 560-*m*, inclusive, and acts amendatory thereof, and it is further provided, that in case the district entering into a contract for the schooling of nonresident pupils, according to the provisions of sections 496-*q* to 496-*t*, inclusive and shall fail to maintain a first-class rural school as provided in sections 560-*f* to 560-*m*, inclusive, then such school districts shall forfeit their rights to collect tuition from the district where such nonresident children reside for such school year or part of a school year that the school in such school district shall not have been maintained as a first-class rural school.

(6) The school board of each district taking advantage of sections 496-*q* to 496-*t*, inclusive, shall make annually, on or before the first day of August, a special report under oath to the state superintendent of public instruction showing that the above conditions have been complied with, and this report shall give the names and ages of the persons transported, the number of days each such person was transported and attended school, the rate of tuition paid and the amount of tuition paid for each person.

(7) It shall be the duty of the county superintendent of schools in any county where a rural school takes advantage of the provisions of sections 496-*q* to 496-*t*, inclusive, and provides transportation and tuition for persons

of school age at a rural school, to report annually to the state superintendent upon the blanks furnished by him, such information as he may request for the purpose of ascertaining if the rural school in such district during the year for which aid is demanded was maintained as a first-class rural school, according to the provisions of sections 560-*f* *to* 560-*m*, inclusive.

(8) Upon the receipt of such sworn statement of the school board and in case of the attendance of pupils at a rural school of a satisfactory report from the county superintendent of schools, it shall be the duty of the state superintendent to certify to the secretary of state the amount due each such school district under the provisions of sections 496-*q* to 496-*t*, inclusive. It shall then become the duty of the secretary of state to draw his warrant for the amount certified in favor of the treasurer of each such school district.

(9) In case of a disagreement concerning the standard of work done in any rural school, the decision of the state superintendent shall be final, and he shall have power either in person or through inspectors of schools, to investigate the quality of work done and equipment offered in any of the schools accepting nonresident pupils under the provisions of sections 496-*q* to 496-*t*, inclusive.

Sec. 496-*r* The school district board shall embody in the notices of every annual or special meeting at which any or all of the provisions of sections 496-*q* to 496-*t*, inclusive, are to be considered, a statement of the effect that the electors will be called upon to vote upon such questions; said notices to be posted as provided in sections 426 and 427 of the statutes; provided, however, that failure to include such statements in the notices posted for the annual school district meeting shall not prevent the electors from considering and voting upon such questions.

Sec. 496-*s* To carry out the provisions of sections 496-*q* to 496-*t*, inclusive, there is hereby appropriated annually out of the moneys assessed and collected under the provisions of section 1072-*a* of the statutes, a sum sufficient to meet all the approved claims coming under the provisions of sections 496-*q* to 496-*t*, inclusive.

Sec. 496-*t* Each district taking advantage of sections 496-*q* to 496-*t*, inclusive, shall receive the same apportionment of the state and other taxes as provided by law, as would have been received had school been maintained in the district.

Sec. 496–9 The officers of any consolidated rural school district may enter into contracts for the transportation of pupils to the consolidated rural schools maintained under their authority.

Sec. 496–10 The school board of any consolidated rural school district established and formed under the provisions of sections 496–1 to 496–12, inclusive, must provide transportation to and from the consolidated school for all children of school age residing more than two miles from such consolidated school, the distance to be measured by the regularly traveled highway. In case the electors of such consolidated rural school district fail to levy a sufficient amount to enable the school board to provide for the transportation as required by this section, the board shall on or before the second Wednesday in November certify to the town clerk a tax sufficient to meet all obligations arising on account of contracts entered into

for the transportation of children living more than two miles from school, which tax, when so certified to the town clerk, shall be levied and collected as other district taxes are now levied and collected.

Sec. 496–12 It shall also be lawful for the electors to authorize the school board to enter into an agreement with the parent, guardian or other person in charge of any pupil, to compensate such parent, guardian or other person, for transporting any pupil or pupils to and from school, and to enter into contracts for the transportation to and from school of all persons of school age who attend, and to levy a tax therefor. In all cases where the distance from the home of the pupil or pupils who are to be transported is two miles or less by the nearest traveled highway, the sum per pupil so paid shall be such as may be authorized by the electors; and in all cases where the distance is more than one and less than two miles, the state shall pay five cents per day, and where the distance is more than two miles, ten cents per day for each pupil transported regularly to and from school in some reasonable and comfortable manner for a period of not less than five months. The school board and the principal teacher of the school in which such pupil is enrolled, shall on or before the fifteenth day of July of each year, make under oath a report giving the name and showing the distance and number of days each pupil was transported, the mode of transportation, and the total amount claimed by the districts on account of such transportation. (Wisconsin: Statutes 1915, p. 252–53, 256–57, 318–19, 320–21)

COURT ACTIONS

Two actions were instituted in the courts for the purpose of testing the constitutionality of the township law.

Soon after the law went into effect reports were circulated in the town of Greenburgh, Westchester county, to the effect that the taxes imposed under the township law would be much larger than the taxes imposed for the maintenance of schools under the old district system, and a meeting of the citizens of that town was held to determine whether or not a court proceeding should be instituted to test the constitutionality of the law. Attorneys attended such meeting and gave their opinion as to the constitutionality of the law. The citizens were advised at the meeting to test the law and it was agreed that an action should be instituted.

Some time after the action had been instituted in Westchester county, the Honorable James W. Wadsworth of Geneseo instituted a second action in the county of Livingston. Substantially the same questions were raised in the case in Livingston county which were raised in the case in Westchester county.

The questions raised in these cases, if sustained by the courts, would have invalidated nearly all the cases of consolidations of school districts which had taken place in the last fifty years.

Each of the above cases is so important and has such a vital bearing upon school administration and on the organization of school systems that the complete record of each is given. These records are as follows:

Complaint, Affidavits, Order to Show Cause

SUPREME COURT OF THE STATE OF NEW YORK

COUNTY OF WESTCHESTER

ELMO BROWN, BERNARD CALL and WALTER H. WHIFFEN, constituting the board of trustees for school district No. 8, town of Greenburgh, Westchester county, State of New York,

Plaintiffs

against

WILLIAM BUNSELMEYER, WILLIAM C. EMERICK and CHARLES H. SCHOCK, individually and as claiming to constitute the town board of education for the town of Greenburgh, Westchester county, State of New York, and WILLIAM A. BUCKLEY, receiver of taxes of the town of Greenburgh, Westchester county, State of New York,

Defendants

Trial desired in Westchester county

The plaintiffs, by Cohen & Richter, their attorneys, complaining of the defendants, allege:

1 The plaintiffs are the trustees of school district no. 8 of the town of Greenburgh, county of Westchester and State of New York, duly organized and existing under the Education Law, being chapter 21 of the Laws of 1909, or chapter 16 of the Consolidated Laws, as amended, and constituting, under section 270 of said law, the board for such district as a body corporate, and holding, pursuant to said law, all property vested in and transferred to said trustees for the use of schools in the district. That such trustees possess all the powers and are subject to all the duties, liabilities and penalties imposed by the Education Law upon such trustees, including the power to purchase and hold school house property, to have the custody and safeguarding thereof, to levy assessments and to collect taxes sufficient for the maintenance of said schools.

2 The defendant William A. Buckley is receiver and collector of taxes for the town of Greenburgh, county of Westchester, State of New York.

3 That school district no. 8 aforesaid has existed as a school district for more than sixty years and its affairs have been managed by trustees. That it now owns and holds the site and buildings used for school purposes on the Dobbs Ferry road, having an approximate valuation of $16,000. That expenditures for said school approximate $8000. That seven teachers are employed therein, and that the average attendance during the preceding

year was approximately 200 pupils. The plaintiffs have in their hands as such trustees a cash balance of $1300.

4 The defendants Bunselmeyer, Emerick and Schock above named, claim to be the duly authorized board of trustees constituted for the town of Greenburgh, under and pursuant to chapter 328 of the Laws of 1917, amending the said Education Law.

5 That said chapter 328 added to the Education Law a new article, entitled "XI-A," which purported to create town boards of education.

6 Section 352 thereof provided as follows:

"Sec. 352. **School district officers abolished; terms continued to collect funds, pay claims, et cetera.**

1 All trustees, members of boards of education and other school officers of school districts subject to this article, in office when this act takes effect, shall continue in office to and including the thirty-first day of July, 1917, when the offices of trustees, members of boards of education, district clerks, collectors, treasurers and other school district officers of such districts shall be and are hereby abolished and the terms of such officers shall cease except as herein provided.

2 The trustees, boards of education and other officers, of each district, enumerated in subdivision 1 of this section, are hereby continued in office with all the powers and duties conferred on such officers by the education law or other statutes, including the power of levy, assess and collect taxes for the purpose of closing up the business and financial affairs of such district and of satisfying its obligations except bonded indebtedness, adjusting its claims, collecting funds due it and paying its just debts. After liquidating all outstanding obligations except bonded indebtedness, and settling of adjusting all claims against such district, and closing up all its financial affairs as a district, such officers shall apportion any funds remaining in the treasury, except moneys received from the state, among the taxpayers of the district in the manner now provided by law. Such apportionment shall be based upon the relation of the assessed valuation of such taxpayers to the aggregate assessed valuation of the district. The portion of such funds which consists of moneys received from the state shall be paid into the town school treasury."

7 Section 354 thereof provided as follows:

"Sec. 354. **Election of board of education.**

1 The first board of education of each town thereof shall be elected by the trustees and members of the boards of education of the several school districts in such town, subject to the provisions of this article. The said trustees and members of boards of education shall meet for such purpose on the second Tuesday in June, 1917, in one of the school houses in the town to be designated by the district superintendent of schools. The said trustees and members of boards of education shall organize by the election of a chairman and clerk. They shall thereupon proceed to elect members of the board of education of the town to hold office for the term specified in section 331 of this article. The persons elected as members of such board shall be residents of the town and qualified electors at school meetings therein. Not more than three of the members of such board of education

shall reside in the same school district, except in towns in which there are less than three school districts. The chairman and clerk of the meeting shall canvass the votes cast for the candidates for the offices to be filled and the candidate receiving a majority of the votes cast shall be elected. The chairman and clerk of the meeting shall thereupon notify the district superintendent in writing of the persons declared elected as members of said board, and the district superintendent shall give notice of such election to the persons so elected. As the terms of office of such members expire their successors shall be elected at the annual school meeting.

The district superintendent of schools shall call a meeting of the board of education of each town in his supervisory district, elected as above provided, on the first day of August, in 1917, at the principal schoolhouse of the town, for the purpose of organization and the transaction of any other business which may properly come before such board. Upon the election of a clerk of such board, the chairman and clerk of the meeting held for the purpose of electing members of the board of education shall file the minutes of the meeting with such clerk."

8 By said chapter 328 of the Laws of 1917 it was provided that there should be established, to begin on the 1st day of August, 1917, a town board of education in each town of the State, which should thereafter have jurisdiction over all the schools in the town as provided in said act.

9 There was, however, specifically excepted from the said act, by section 331 thereof, "union free school districts having a population of fifteen hundred or more or employing fifteen teachers or more at the time this act takes effect, and the school districts in the several towns of a county which adjoins a city having a population of one million or more in which there are only two district superintendents . . . ."

10 That the said statute, in the form in which it was originally introduced in the Legislature, Assembly bill introductory no. 911, print no. 1016, provided for the establishment of a town board of education in each town of the State, which should thereafter have jurisdiction over all the schools in the town, and excepted from the operation of said act "union free school districts having a population of fifteen hundred or more." That in the amendment and reprint of the said bill, 1872, the said provision was changed so as to except from the operation of the said law, "union free school districts having a population of fifteen hundred or more or employing more than fifteen teachers," and likewise excepted "the school districts in the several towns of a county which adjoins a city having a population of one million or more and in which there are at least two district superintendents."

11 That in the final amendment of the bill before it was passed by the Legislature, the words "at least" aforesaid, were changed to "only," so that section 331 as adopted by the Legislature and signed by the Governor reads that its provision shall not be applicable to school districts having a population of 1500 or more or employing fifteen teachers or more, and "school districts in the several towns of a county which adjoins a city having a population of one million or more and in which there are only two district superintendents."

12 The only city in the State of New York having a population of 1,000,000 or more is the city of New York, and the only counties adjoining the city

of New York are the counties of Nassau and Westchester. Westchester county has, and for a long time past has had four district superintendents. Nassau county has, and for a long time past has had but two district superintendents.

13 That the foregoing provision by which Nassau county is excepted from the operation of the law and Westchester county is included is unconstitutional and void, in that it unreasonably discriminates against the residents and taxpayers of the county of Westchester; that whatever reason may exist for a system of education in rural districts throughout the State requiring the consolidation of school districts, no such reason is applicable to Westchester county, and if such a reason exist applicable to Westchester county, it is equally applicable to Nassau county. That it is apparent that the reason for the amendments made to the legislation while passing through the Legislature was that districts having a population of more than 1500 and employing more than fifteen school teachers, and counties adjoining a city so large as New York City, were, in the opinion of the Legislature, so peculiarly situated that the general policy and principles of legislation could not be carried out in such districts. But the limitation of the application of the exception to counties adjoining a city having a population of 1,000,000 or more to the one district in which there are only two district superintendents is arbitrary and without reason and discriminatory against the residents and taxpayers of the county of Westchester.

14 Upon information and belief, the plaintiffs allege, further, that the said act is unconstitutional and void, in that it violates article 9, section 1, of the constitution, which requires "that the Legislature shall provide for the maintenance and support of a system of free common schools wherein all the children of this State may be educated." The plaintiffs allege that said provision of the constitution is intended to guarantee to all the children of the State equality of opportunity for securing free common school education.

15 Upon information and belief, that the total assessed valuation of real estate within district no. 8 aforesaid, is $2,536,210. That in the year 1915 the school tax rate per thousand in said district was 3.007; in 1916, 2.991. That if there be included within the town board of the Town of Greenburgh the districts nos. 5, 6, 7, 8 and 9, constituting respectively the districts of Ardsley, Scarsdale and Hartsdale, the districts represented by the plaintiffs, and the village of Elmsford, the school tax rate will be raised to 5.734 per thousand.

16 Upon information and belief, that in district no. 6 (Scarsdale), the school tax rate in 1915 was 2.597 per thousand; in 1916, 3.027. That in district no. 7 (Hartsdale), the school tax rate during 1915 was 2.419; and in 1916, 1.848, and that under the new consolidation of districts under the operation of the said law (chapter 328 of the Laws of 1917), the school tax rate for said district no. 6 (Scarsdale) and no. 7 (Hartsdale) will be 5.734. That the school tax rate for district no. 9 (village of Elmsford) for 1915 was 7.54, and for 1916, 7.315; and for district no. 5 (Ardsley), for 1915, the school tax rate was 8.659, and for 1916, 5.717, and that by such consolidation the rate per thousand for each of said two districts, Elmsford and Ardsley, will become 5.734.

17 Upon information and belief, that the children who attend the school of district no. 8 are entirely children of parents who cannot afford to send them to private schools or to the school at White Plains, while from the districts of Elmsford and Ardsley many children are sent to the school at White Plains.

18 Upon information and belief, that the village of Elmsford has a brick school building, located upon one and a half acres of land, valued at at least $45,000; that said village of Elmsford has already a bonded school indebtedness of $30,000, and proposes to raise another bonded indebtedness of between $30,000 and $40,000; that the school district of Ardsley has a brick school house covering a site of one and a half acres, and is worth not less than $100,000; the said district has a bonded indebtedness of at least $60,000. That the entire bonded indebtedness of district no. 8 (district represented by the plaintiff) is $6000. The school building is a frame school building covering not more than an acre and a quarter and valued at $16,000.

19 Upon information and belief, that the total expenditures for the school for district no. 8, during the year 1916, were not more than $8000.

20 That said chapter 328 of the Laws of 1917 provides (sec. 355) for an annual meeting in each town on the first Tuesday in May in each year, of which notice shall be given (sec. 356) by publication in at least two newspapers and at which duly qualified voters shall be entitled to vote, and prior to which, and on or before the first day of April in each year (sec. 359), the clerk of the board shall prepare a list of such persons qualified to vote. That candidates (sec. 360) for members of the said board of education shall be nominated by petition, which shall be signed by at least twenty-five qualified electors, shall state the names and residences of the candidates and whether such candidates are nominated for full terms or for the unexpired portions of such terms, and such petitions shall be filed with the clerk of the board of education on or before the fifteenth day preceding the day of the annual school meeting. The said act further provides that official ballots shall be printed by the board of education, containing the names of all candidates nominated as above provided, which ballots shall separately state whether the persons named thereon are candidates for full terms or for portions of terms, and upon which shall be printed alphabetically the names of the candidates, according to hteir surnames, in columns under titles or designations, showing whether they are to be elected for full terms or portions of terms; that blank spaces shall be provided so that persons may vote for candidates who have not been nominated for the offices to be filled at such election, and such blank ballots shall have printed thereon instructions as to the marking of the ballots and the number of candidates for the several offices for which an elector is permitted to vote. The said act further provides that the number of ballots to be used shall at least equal the number of qualified electors in the town, as appears from the list of qualified electors thereof; that the clerk of the board shall cause to be delivered to the inspectors in each of such election districts, on the day of the meeting, a sufficient supply of such ballots for the use of the qualified electors thereof, and that such ballots shall be printed at the expense of the

town and the cost thereof shall be paid out of the school funds, in the same manner as other school expenses. The said act further provides (sec. 361) for the designation of three inspectors of election for each election district into which such town has been divided, to be appointed by the board of education of such town, and that written notice of appointment should be given by the clerk of such board to the persons so appointed. That such board of inspectors shall, before opening the polls in the election district for which they are appointed, organize by electing one of their number as chairman and one as poll clerk. Said act further provides (sec. 362) that all elections as provided herein, shall be conducted, so far as may be, in accordance with the provisions of the election law relative to general elections, except as otherwise provided herein; that suitable ballot boxes shall be provided by the board of education, to be used at such school meetings, and that such ballot boxes shall conform, as nearly as may be, to the provisions of the election law relative to ballot boxes at general elections. The said act further provides (sec. 362), that all persons whose names appear upon the list of qualified electors, as residing in the town or election districts, shall be permitted to vote and shall be given ballots for such purpose. Said act further provides that any qualified elector may challenge the right of a person to vote, at the time when he requests a ballot, and provides for the manner in which such challenge shall be disposed of. Said act further provides that a person who wilfully makes a false declaration as to his right to vote at such meeting, is guilty of a misdemeanor. Said act further provides (sec. 363) for a canvass of the votes by the inspectors, for the manner in which invalid ballots shall be recorded and counted, for the manner in which an appeal may be taken to the Commissioner of Education from such election, and for the declaration of election of the successful candidate, and for the acceptance or declination of such candidate.

21 Notwithstanding the elaborate provisions made in the said act for the election of members of the said town board of education, nevertheless, the said act provides (sec. 354): "The first board of education of each town thereof shall be elected by the trustees and members of the boards of education of the several school districts in such town, subject to the provisions of this article." That for such purpose the said trustees and members of the boards of education shall meet on the second Tuesday in June in one of the schoolhouses in the town to be designated by the district superintendent of schools, and the said trustees and members of boards of education shall thereupon elect a chairman and clerk and proceed to elect members of the board of education of the town, to hold office for the term specified in section 331 of this article. That section 352 of the said act provides that all trustees, members of boards of education and other school officers of school districts subject to this article, in office when this act takes effect, shall continue in office to and including the thirty-first day of July, 1917, when the offices of trustees, members of boards of education, district clerks, collectors, treasurers and other school district officers of such districts shall be and are hereby abolished and the terms of such officers shall cease as herein provided.

22 That subdivision 1 of section 354 of said chapter 328 is in the following language: "The first board of education of each town thereof shall

be elected by the trustees and members of the boards of education of the several school districts in such town, subject to the provisions of this article." The presence of the comma between the word "town" and "subject," as the plaintiffs are informed and verily believe, leaves it open to judicial interpretation as to whether or not the words "subject to the provisions of this article" apply to the election, or whether they apply to the members of the board of education or the school districts which shall be entitled to vote at the election of the trustees of the town board. That as appears from other sections of the said law, notwithstanding the termination of the offices of the old school district trustees, they are, nevertheless, "subject to the provisions of this article." Subdivision 2 of section 352, providing that "trustees, boards of education and other officers, of each district, enumerated in subdivision 1 of this section are hereby continued in office with all the powers and duties conferred on such officers by the education law or other statutes, including the power to levy, assess and collect taxes for the purpose of closing up the business and financial affairs of such district and of satisfying its obligations, except bonded indebtedness, adjusting its claims, collecting funds due it and paying its just debts."

23 The plaintiffs are informed and believe that all of the provisions relating to the election of the first board of education are unconstitutional, null and void, in that they violate section 2 of article 10 of the constitution of the State of New York, which provides that "all other officers whose election or appointment is not provided for by this constitution, and all officers whose offices may hereafter be created by law, shall be elected by the people, or appointed, as the Legislature may direct." In that more particularly, the provision for the election of the first board of trustees does not provide for the election of the said board of trustees by the people.

24 School district no. 9 comprises the village of Elmsford, duly incorporated as a village under the village law of the State of New York. Upon information and belief, the said village of Elmsford has for the year last past had a population of more than fifteen hundred.

25 Upon information and belief that on the second Tuesday in June last, there was held what purported to be an election for membership in a town board of education for the town of Greenburgh. That such meeting was held in the village of Elmsford at the Elmsford schoolhouse. That notwithstanding the provisions of the said chapter 328 of the Laws of 1917, and the provisions of the constitution of the United States as well as of the State of New York, the said village of Elmsford participated in the said election of the trustees and other villages participated in said election, and an alleged election took place, at which the defendants Bunselmeyer, Emerick and Schock were declared to be elected as the trustees of the town of Greenburgh, under and pursuant to the provisions of said chapter 328 of the Laws of 1917.

26 That the plaintiffs were represented at said meeting and made vigorous and earnest protest against the holding of the said alleged election, and fully notified the chairman presiding that the plaintiffs contended that the said election was null and void, and that the provisions of the statute under which the same was held were unconstitutional and null and void. That notwithstanding the plaintiffs' protests the meeting proceeded and the defend-

ants Bunselmeyer, Emerick and Schock, as aforesaid, were declared to be the duly elected trustees, and have since asserted their right to act as trustees, as aforesaid.

27 That the plaintiffs received protests from taxpayers within school district no. 8, and demands that proceedings be taken by the plaintiffs to contest the validity of the provisions of law aforesaid, and to restrain the defendants Bunselmeyer, Emerick and Schock from taking over the property funds of school district no. 8, and from assessing and levying any tax against the taxpayers within said district.

28 That on the 23d day of August, 1917, a taxpayers' meeting was held in the schoolhouse on Dobbs Ferry road in said district, and that at said meeting there were present at least thirty taxpayers; that the meeting decided, with but only three votes dissenting, to request the trustees to bring appropriate proceedings to test the constitutionality of the said law and the authority of the defendants Bunselmeyer, Emerick and Schock to administer the affairs of school district no. 8, and the power of the said defendants to levy and assess a tax against the property of said taxpayers.

29 That subsequently thereto the said action of said meeting was ratified and confirmed by the taxpayers within the school district no. 8, representing approximately $1,800,000 of taxable property at its present assessed valuation, and that in addition thereto taxpayers within school district nos. 6 and 7 have joined in the support of the said request, so that a total of taxpayers owning property within the said districts, amounting in assessed valuation to upwards of $2,500,000, have joined in the support of this action. That while these papers are being drawn other taxpayers in said districts are signing a form of ratification and approval of these proceedings.

30 That notwithstanding the protests of the plaintiffs the defendants Bunselmeyer, Emerick and Schock have proceeded and are now proceeding to exercise authority over the school property within the respective districts in the town of Greenburgh, including the said district no. 8, and that to that end they have asserted and are still asserting their right to levy a tax upon all the property of the taxpayers in said district and have already fixed and determined the rate of 5.734 as the school tax rate for the ensuing year; that they have already made up the assessment rolls for said district and are about to extend the amount of the tax levied against each property owner, and have announced that they will do so on Monday next, to wit, October 15, 1917. That the said defendants have also demanded of the plaintiffs that they turn over to the defendants all school property of every kind, nature and description, and that they threaten to take proceedings to enforce the said demand.

31 That unless there is a speedy determination of the questions herein involved, great hardship and irreparable damage will ensue to the taxpayers of the said district, and the administration of the schools will be confused, to the great injury of the children, a multiplicity of suits will result from the questions involved, and the plaintiffs will be unable to perform their duties as trustees. That until there is a determination of the validity of the provisions of chapter 328 of the Laws of 1917 aforesaid, the plaintiffs are charged by law with the duty of administering the property in their hands as trustees, and are subject to severe penalties for failure so to do.

32 That the plaintiffs have no adequate remedy at law; that acting under the authority of section 346 of said chapter 328 of the Laws of 1917, the defendants Bunselmeyer, Emerick and Schock have made a tax budget and are causing the amounts specified in said tax budget to be levied and assessed against taxable property within the portion of the town of Greenburgh, which they allege is subject to the provisions of said law, and that said defendants are about to annex thereto a warrant for the collection thereof, directing the said defendant Buckley, as collector of the town, to collect the tax so levied and assessed and to pay over the amount thereof to the town school treasurer; and that by reason thereof the plaintiffs will be interfered with in the performance of their duties under the law, and great confusion in the collection of taxes will result.

WHEREFORE, the plaintiffs pray to this court for a determination of their rights and duties as trustees aforesaid, and for a determination by this court that the said chapter 328 of the Laws of 1917 be declared unconstitutional, null and void, in that it violates the provisions of the constitution of the United States and the constitution of the State of New York, and in that more particularly it violates section 1 of article 14 of the constitution of the United States, section 1 of article 9, and section 2 of article 10 of the constitution of the State of New York, and further, that the defendants and each of them restrained from exercising any of the powers alleged by them to be vested in them under the provisions of chapter 328 of the Laws of 1917, or any part thereof, and more especially that they be restrained from taking over any of the property formerly held by the trustees of school district no. 8, and from levying or collecting any tax against the property of any of the taxpayers therein, and that pending the hearing and determination of this suit the said defendants be temporarily enjoined and restrained from doing any of the aforesaid things or performing any of the aforesaid acts.

COHEN & RICHTER,
Attorneys for Plaintiffs
111 Broadway
New York City

STATE OF NEW YORK }
COUNTY OF NEW YORK } *ss.:*

Elmo Brown, being duly sworn deposes and says: That he is one of the plaintiffs herein; that he has read the foregoing complaint and knows the contents thereof, and that the same is true to his own knowledge, except as to the matters therein stated to be alleged upon information and belief, and that as to those matters he believes it to be true.

ELMO BROWN

Sworn to before me this
12th day of October, 1917.

ANNA DRUSIN
Notary Public
Kings Co., No. 174
Certificate filed in New York Co., No. 195

Preliminary Injunction

Supreme Court of the State of New York

County of Westchester

It appearing to my satisfaction by the complaint herein, duly verified the 12th day of October, 1917, and by the affidavits thereto annexed, that the plaintiffs demand a judgment against the defendants restraining the commission of the acts hereinafter enjoined, and that the commission or continuance of said acts during the pendency of this action would necessarily produce serious and irreparable damage and injury to the plaintiffs and multiplicity of suits, and that there is a question as to the validity and interpretation of chapter 328 of the Laws of 1917, by which the management of school district boards is transferred to town boards, and it appearing that the defendants are about to levy and collect a school tax against the taxpayers in the district over which the plaintiffs assert jurisdiction, and it further appearing to my satisfaction by said complaint and affidavits that there is good and sufficient reason for believing that the defendants are about to do said things, and that by reason of the multiplicity of suits that will have to be brought by the taxpayers within the said districts the plaintiffs have no adequate relief or remedy except through the injunctive relief of a court of law, and the plaintiffs having duly given the undertaking required by law,

Now, upon reading the summons in this action, dated the 11th day of October, 1917, the complaint duly verified the 12th day of October, 1917, the affidavits of Elmo Brown and Harry Haupt, each duly verified the 12th day of October, 1917, and the affidavit of John H. Lauren, duly verified the 11th day of October, 1917, and upon such other affidavits as may be served upon the defendants at least twenty-four hours prior to the return of this order to show cause, and upon motion of Messrs Cohen & Richter, attorneys for the plaintiffs herein, it is

Ordered, that the defendants and each of them, their agents, servants and employees, be and they are hereby enjoined and restrained until the further order of this court:

1 From levying or attempting to levy, or from collecting or attempting to collect any tax against any of the taxable property of taxpayers within school district no. 8 of the town of Greenburgh, Westchester county, State of New York.

2 From exercising any control or authority over the school property said school property situated within the said district.

3 From incurring any indebtedness or obligation chargeable against the said school property.

4 From interfering in any way with the performance by the plaintiffs of their duties as trustees of school district no. 8.

5 From asserting any power or authority to act as trustees of the town board of education.

Sufficient cause appearing therefor, it is further

Ordered, that the defendants, and each of them, show cause before this court, at a special term whereof, to be held at Goshen, Orange county, State of New York, at the county court house, on the 19th day of October, 1917,

at 10:30 o'clock in the forenoon of said day, or as soon thereafter as counsel can be heard, why the injunction herein granted should not be continued during the pendency of this action, and why the defendants should not be further enjoined as and for enforcing any power asserted by them to be vested in them under and pursuant to chapter 328 of the Laws of 1917.

Sufficient ground appearing therefor, it is further

ORDERED, that the plaintiffs may use in support of this injunction and of the motion to continue the same, any affidavits or other papers served on the defendants or their attorney not later than twenty-four hours prior to the return day hereof.

Sufficient ground existing thereof, service of this order, with copies of the papers heretofore recited, on or before the 17th day of October, 1917, shall be deemed sufficient service thereof.

Dated, New York, October 13, 1917.

A. S. TOMPKINS,
Justice of the Supreme Court
of the State of New York

Answer of Defendants Bunselmeyer, Emerick and Schock

SUPREME COURT OF THE STATE OF NEW YORK

COUNTY OF WESTCHESTER

The defendants, William Bunselmeyer, William C. Emerick and Charles H. Schock, individually and as trustees of the town board of education for the town of Greenburgh, Westchester county, State of New York, in answer to the complaint of the plaintiffs' herein, by David Tepp, their attorney, allege:

1 Deny each and every allegation contained in paragraphs designated "First," "Thirteenth," "Fourteenth," "Twenty-third," "Twenty-fourth," and "Thirty-first" in plaintiffs' complaint.

2 Deny each and every allegation contained in paragraph designated "Twenty-second" in plaintiffs' complaint, except that subdivision 1 of section 354 and subdivision 2, of section 352 of chapter 328 read as therein set forth in quotation marks.

3 Deny each and every allegation in paragraph designated "Thirty-second" of plaintiffs' complaint, except that the defendants Bunselmeyer, Emerick and Schock have made up a tax budget and are causing the amounts specified in said tax budget to be levied, etc., as alleged, and that said actions are done under authority of section 346 of chapter 328 of the laws of 1917.

4 Deny any knowledge or information sufficient to form a belief as to any allegations in paragraphs designated "Seventeenth," "Eighteenth," "Nineteenth," "Twenty-seventh," "Twenty-eighth," and "Twenty-ninth" of plaintiffs' complaint.

WHEREFORE, the defendants herein named demand judgment dismissing the complaint herein, together with the costs and disbursements of this action.

DAVID TEPP
Attorney for defendants, William Bunselmeyer, William C. Emerick and Charles H. Schock, individually and as constituting the town board of education for the town of Greenburg, New York,
144 Main street,
White Plains,
New York

STATE OF NEW YORK
COUNTY OF WESTCHESTER } *ss.:*

WILLIAM BUNSELMEYER, being duly sworn, deposes and says, that he is one of the members of the town board of education of the town of Greenburgh, New York, which town is one of the defendants in the within action; that he has read the foregoing answer and knows the contents thereof; that the same is true to his own knowledge, except as to the matters therein stated to be alleged on information and belief and that as to those matters he believes it to be true.

WILLIAM BUNSELMEYER

Sworn to before me this
19 day of October, 1917.
ERNEST FULLARD GRIFFIN
Notary Public

Order Vacating Injunction

At a special term of the Supreme Court, held in and for the county of Westchester, at the county court house, in the city of White Plains, on the 24th day of January, 1918.
Present:

Hon. WILLIAM P. PLATT, *Justice*

ELMO BROWN, BERNARD CALL and WALTER H. WHIFFEN, constituting the board of trustees for school district no. 8, town of Greenburgh, Westchester county, State of New York, Plaintiffs

against

WILLIAM BUNSELMEYER, WILLIAM G. EMERICK and CHARLES H. SCHOCK, individually and as claiming to constitute the town board of education for the town of Greenburgh, Westchester county, State of New York, and WILLIAM A. BUCKLEY, receiver of taxes of the town of Greenburgh, Westchester county, State of New York, Defendants

On reading and filing the order to show cause herein, dated the 19th day of January, 1918, the affidavit of David Tepp, verified January 19, 1918,

the summons and complaint herein, and all the filed papers herein, the telegram of Frank B. Gilbert, dated January 23, 1918, the telegram of Merton E. Lewis, dated January 23, 1918, and a further telegram of said Merton E. Lewis, dated January 23, 1918, and the affidavit of Julius Henry Cohen, verified the 23d day of January, 1918, and upon hearing David Tepp (Joseph Rosenzweig, of counsel), in support of the motion, and Messrs. Cohen & Richter (Theodore Richter, of counsel), in opposition, it is

Now, on motion of David Tepp, attorney for the defendants,

ORDERED that the motion brought up for hearing by said order to show cause of January 19, 1918, be and the same hereby is in all respects granted; and it is

FURTHER ORDERED that the injunction order herein contained in the order of Honorable Arthur S. Tompkins, dated Oct. 13, 1917, and the injunction order thereafter entered herein in the office of the clerk of the county of Westchester on the 23d day of November, 1917, as well as any and all other injunctions and stays heretofore in any manner granted herein, be and the same hereby are as to each and every one of them vacated and set aside.

Enter,

WILLIAM P. PLATT,
J. S. C.

Findings of Fact and Conclusions of Law

SUPREME COURT OF THE STATE OF NEW YORK

WESTCHESTER COUNTY

This cause having come regularly on for trial before this court at special term, without a jury, the trial having been completed and this cause submitted to the court for its decision, on the 13th day of November, 1917, plaintiffs appearing by Messrs Cohen & Richter, their attorneys, and by Julius Henry Cohen, Esq., of counsel, the defendants, William Bunselmeyer, William C. Emerick and Charles H. Schock, constituting the town board of education for the town of Greenburgh, county of Westchester, State of New York, appearing by David Tepp, Esq., their attorney; the defendant, William A. Buckley, as receiver of taxes for the said town of Greenburgh, appearing by Frank D. Brigg, Esq., his attorney, and the State Department of Education appearing amicus curiae, by Hon. Merton E. Lewis, Attorney General; and the court having heard the allegations and proofs and the arguments of counsel, and having duly considered the same, and having thereafter and on the 1st day of December, 1917, rendered its decision in writing herein, holding and deciding that chapter 328 of the Laws of 1917 passed by the Legislature of the State of New York, was and is constitutional and valid; and also, that the election of the defendants, William Bunselmeyer, William C. Emerick and Charles H. Schock, as members of and constituting the first town board of education of said town of Greenburgh, under and pursuant to the provisions of section 354 of said chapter 328 of the Laws of 1917, was and is legal and valid, the court now makes its findings of fact and conclusions of law herein, as follows, that is to say:

FINDINGS OF FACT

First: That at and during all the times herein mentioned the town of Greenburgh was and still is a municipal corporation, duly organized and existing under and by virtue of the laws of the State of New York, and that at and during all of said times the defendant, William A. Buckley, was and still is the duly elected, qualified and acting receiver of taxes for said town of Greenburgh, and as such receiver of taxes was empowered and was charged by law with the duty of collecting school taxes within such school districts in said town as were by law subject to the provisions of the act of the Legislature of the State of New York, known as chapter 328 of the Laws of 1917, known as the township school law, which went into effect on May 2, 1917.

Second: That at and prior to the time when said act mentioned in finding first went into effect, to wit: May 2, 1917, there existed in said town of Greenburgh four school districts, the trustees of which were bodies corporate under the laws of the State of New York, and having duly elected qualified and acting trustees thereof, known as school districts nos. 5, 6, 7 and 8 respectively of said town of Greenburgh, and then engaged in the performance of the duties imposed by law therein as such; that each and all of said school districts nos. 5, 6, 7 and 8 became subject to the provisions of said act of the Legislature of the State of New York, above mentioned, on May 2, 1917, when the same went into effect, and that on said date neither of said four school districts nos. 5, 6, 7, or 8, was a union free school district, having a population of 1500 or more, nor employed 15 teachers or more.

Third: That at said time, to wit: on or prior to May 2, 1917, there also existed in said town of Greenburgh a school district known as union free school district no 9, of the town of Greenburgh, the trustees of which were William Bunselmeyer, Joseph Sokol, Howard W. Lander, Charles E. Ward, Sr.; Mary Hamilton, Louis De Beauvais and William E. Mountenay, who were a body corporate, duly organized and existing under the laws of the State of New York, and performing their duties and functions as such, which school district no. 9 had, by the last official census thereof, taken prior to May 2, 1917, a population of less than 1500, to wit: a population of 1486, and did not employ nor was said district no. 9 then employing 15 or more teachers.

Fourth: That thereupon, pursuant to the provisions of section 354 of said act, the trustees of said school districts nos. 5, 6, 7, 8 and 9 met as provided in said act, at one of the school houses in said town of Greenburgh, designated by the superintendent of education for that purpose, to wit: at a schoolhouse located in said district no. 9, on the second Tuesday in June, 1917, for the purpose of electing and designating the first town board of education of said town of Greenburgh, as provided by said act; that said meeting thereupon proceeded to elect members of the board of education of said town of Greenburgh to hold office for the time specified in section 331 of said act, and that said meeting and election was participated in by the trustees of all of said five school districts, including the trustees of said district no. 9, and that thereupon the defendants, William Bunselmeyer, William C. Emerick and Charles H. Schock, all of whom were duly qualified to act as such under said law, were duly and regularly elected and designated as the town board

of education of said town of Greenburgh, and that they all duly qualified as such, and that the district superintendent duly gave notice to said persons so elected at such election, as required by said act, and that thereupon the superintendent of schools, duly, and as required by the provisions of said act, called a meeting of said board of education so as aforesaid elected, on the first day of August, 1917, at the principal schoolhouse in said town of Greenburgh, to wit: at the schoolhouse in the village of Elmsford, in said district no. 9, for the purpose of organization and for the transaction of any other business which might or may properly come before such board; and that at said meeting said board was duly organized and otherwise complied with the provisions of said act, and thereupon entered upon the discharge of their duties as such board, and have continued to perform such duties since said date.

Fifth: That thereafter, and as provided by law, said town board of education duly levied and assessed a tax for school and educational purposes in said educational unit, comprising, under the new organization under said act, the five school districts above in these findings mentioned, and that thereafter and in due time said board duly delivered the assessment roll for said tax so levied and assessed, to the defendant, William A. Buckley, as receiver of taxes for said town of Greenburgh, who thereupon, and after the dissolution of the restraining order, and as provided by law, proceeded to collect the tax so levied and assessed, including the tax levied and assessed against the persons and property, liable to such tax, within said school district no. 9, and that said receiver has collected substantially all said tax which can be collected, and has fully accounted for and paid over to said town board of education all moneys by him so collected.

Sixth: That the moneys so collected and paid over to said town board of education, as well as all other moneys received by it from the former trustees of said school district nos. 5, 6, 7 and 8, and from the trustees of said school district no. 9, have been in large part and almost entirely paid out and disbursed by said town board of education for purposes of education and as provided and required by law.

Seventh: That there still remains in the custody of said town board of education the sum of $2700, which is the proportion of the unexpended balance in its hands, ratably and fairly apportionable to the said school district no. 9, as though it had not been included in the new educational unit formed, as aforesaid, under the provisions of said act.

Eighth: That after said election and designation so as aforesaid held on the second Tuesday of June, 1917, under section 354 of said act, under direction of the Commissioner of Education of the State of New York, a new census or enumeration of the inhabitants of said school district no. 9, commencing on January 29, 1918, and completed prior to March 7, 1918, and that by such new census or enumeration it was found and ascertained by said Commissioner of Education that said school district no. 9 had on May 2, 1917, when said act went in effect, a population in excess of 1500, to wit: a population of more than 1600, and that to that extent the last official census taken as aforesaid, prior to May 2, 1917, was inaccurate, and that therefore the inclusion of said school district no. 9, in said new educational unit, under said act, was illegal and unwarranted in law.

Ninth: That said Commissioner of Education has determined that the inclusion of said district no. 9, in said new educational unit, was and is illegal, and has directed that the members of the board of education thereof in office on May 2, 1917, be reinstated as members of the board of education of said union free school district no. 9, possessing the powers and performing the same duties as though they had not been included within the new school unit aforesaid; that said Commissioner of Education has also decided that the said election of the defendants, William Bunselmeyer, William C. Emerick and Charles H. Schock, as comprising the town board of education of said town of Greenburgh, held on the second Tuesday of June, 1917, was illegal, but that they were and are de facto such town board of education, and has also directed that the trustees of the districts comprising such new unit, that is to say, the trustees of said districts nos. 5, 6, 7 and 8, shall meet at a time and place to be designated by the district superintendent of schools, not less than thirty days after March 7, 1918, for the purpose of electing a town board of education, under the provisions of said act for said new unit comprising said districts nos. 5, 6, 7 and 8, and that such election has been held, and at such election the following named persons were duly elected as comprising such town board of education, that is to say: Frederick E. Tompkins, William C. Emerick and Charles H. Schock, all duly qualified under said act, and that they have been duly qualified as such, and that said town board so elected has duly organized as such, and as required by the provisions of said act, and is now engaged in the performance of its duties as such.

And as conclusions of law from the foregoing facts the court finds:

First: That said act known as chapter 328 of the Laws of the State of New York, of 1917, was and is constitutional and valid.

Second: That the election held under said act on the second Tuesday in June, 1917, was illegal by reason only of the participation therein and the inclusion in said new educational unit of said union free school district no. 9, and that therefore the defendants, William Bunselmeyer, William C. Emerick and Charles H. Schock, comprising said town board of education, are not now such a board, but that from the time of their said election they were in law a de facto town board of education, and all of their acts as such board were and are legal and valid, as though they had been legally elected and designated as such board, and that all of the acts of said defendant, William A. Buckley, as such receiver of taxes, in the premises were and are legal and valid.

Third: That whenever and as soon as the new town board of education, the election of which is provided for in the order of the said Commissioner of Education, hereinbefore mentioned, under date of March 7, 1918, shall have been duly elected and qualified and shall have been duly and regularly organized as such board, pursuant to law, and shall have entered upon the proper discharge of its duties as such, the powers and functions of said defendants, William Bunselmeyer, William C. Emerick and Charles H. Schock, as comprising said de facto board, shall cease and forever determine, and all property in their possession which ratably belongs to the four school districts comprising the new educational unit aforesaid shall be delivered to and transferred to the said new board and that thereupon all prop-

erty in the possession of said William Bunselmeyer, William C. Emerick and Charles H. Schock, as comprising said de facto board, ratably and fairly belonging to said union free school district no. 9, shall be by said de facto board turned over and transferred to the reinstated board of education of said union free school district no. 9, and that like disposition shall be made of any moneys collected from taxes on account of said 5 school districts or the new educational unit of which they had, de facto, been composed, by the defendant, William A. Buckley, as such receiver of taxes, shall be likewise and in the same manner paid over and transferred to him.

Fourth: That neither of the parties hereto shall be entitled to any costs or disbursements herein.

Let judgment be entered accordingly.

Dated, April 30, 1918

J. A. YOUNG
Justice of the Supreme Court

Judgment

At a special term of the Supreme Court of the State of New York, for the county of Westchester, held at chambers in the City of New Rochelle, on the 30th day of April, 1918

Present:

HON. J. ADDISON YOUNG, *Justice*

ELMO BROWN, BERNARD CALL and WALTER H. WHIFFEN, constituting the board of trustees for school district no. 8, town of Greenburgh, Westchester county, State of New York,

Plaintiffs

against

WILLIAM BUNSELMEYER, WILLIAM C. EMERICK and CHARLES H. SCHOCK, individually and as claiming to constitute the town board of education of the town of Greenburgh, Westchester county, State of New York, and WILLIAM A. BUCKLEY, receiver of taxes of the town of Greenburgh, Westchester county, State of New York,

Defendants

This action having heretofore been regularly tried by the court at special term, without a jury, the plaintiffs appearing by Messrs Cohen & Richter, their attorneys, the defendants, William Bunselmeyer, William C. Emerick and Charles H. Schock, appearing by David Tepp, Esq., their attorney, the defendant, William A. Buckley, as receiver of taxes for the town of Greenburgh, appearing by Frank D. Briggs, Esq., his attorney, and the State Department of Education appearing, amicus curiae, by Hon. Merton E. Lewis, Attorney-General, and the court having after due deliberation

rendered its decision, and made and filed its findings of fact and conclusions of law herein;

Now, on motion of Frank D. Briggs, Esq., attorney for William A. Buckley, as receiver of taxes, it is

ORDERED, ADJUDGED AND DECREED:

1 That the act of the Legislature of the State of New York, amendatory of the Educational Law, known as chapter 328 of the Laws of 1917, which went into effect on May 2, 1917, is in all respects constitutional and valid.

2 That the attempted inclusion in the new educational unit for the town of Greenburgh, Westchester county, State of New York of the school district of said town known as union free school district no. 9, with school districts nos. 5, 6, 7 and 8 of said town, was illegal, for the reason that said act known as chapter 328 of the Laws of 1917, had no application to said union free district no. 9, for the reason that at the time said act went into effect, on May 2, 1917, said district last named had more than 1500 population.

3 That the attempted election by the trustees of said 5 school districts, to wit: districts nos. 5, 6, 7, 8 and 9, on the second Tuesday in June, 1917, under the provisions of section 354 of said act, of the defendants, William Bunselmeyer, William C. Emerick and Charles H. Schock, as a town board of education for said new educational unit, was illegal, and they were not nor are they legally such town board of education.

4 That though not legally elected as such board, said three persons last named were and are a de facto town board of education for said town of Greenburgh, and all their acts as such were and are legal and valid, and are so adjudged and declared.

5 That whenever and at such time as the new town board of education of said town for the educational unit composed, under said act, of said school districts nos. 5, 6, 7 and 8, shall have been duly elected under the election ordered by the Commissioner of Education of the State of New York, pursuant to his order dated March 7, 1918, shall have been duly elected and shall duly qualify as such, and shall become duly organized pursuant to the provisions of said act, and shall regularly assume and enter upon the duties of their office as such town board of education, the duties and powers of the defendants, William Bunselmeyer, William C. Emerick and Charles H. Schock, as such de facto board shall at once cease and determine, and the latter shall thereupon and on demand pay over and transfer to said new town board so elected, any and all funds, moneys and property of every kind or nature in their possession or under their control as such de facto board, which fairly and ratably belongs to the four school districts comprising and composing said new educational unit, formed under said act.

6 That as soon as may be after the service upon their attorney of a copy of this judgment with notice of entry thereof, the defendants, William Bunselmeyer, William C. Emerick and Charles H. Schock, comprising such de facto board, shall pay over and transfer to the reinstated board of education of said union free school district no. 9, of the town of Greenburgh, all funds, moneys and property of every kind in their possession or under their control, which fairly and ratably belongs to said union free

school district no. 9, and that upon the payments and transfers above provided for being made, as herein provided, the said defendants, William Bunselmeyer, William C. Emerick, and Charles H. Schock, shall be released and freed from any and all liability of every kind and nature, as members of said de facto board.

7 That as to any and all moneys which may have been heretofore collected or received by the defendant, William A. Buckley, as receiver of taxes for said town of Greenburgh, under or by reason of any taxes, levied or assessed by said de facto board, for or on account of the educational unit comprising said school districts nos. 5, 6, 7, 8 and 9, or collected or received by said William A. Buckley for or on account of said five school districts, or either or any thereof, and by said William A. Buckley duly paid over to said de facto board, the said William A. Buckley shall not nor is he in any way or manner liable at law or otherwise, but that as to such moneys so by him paid over to such de facto board, said William A. Buckley shall be and he is hereby adjudged to be fully and freely exonerated and discharged.

8 That as to any such funds or moneys so collected or received by said William A. Buckley, as such receiver of taxes, and not so paid over by him to said de facto board, the same shall be by said William A. Buckley disposed of as follows:

(*a*) As to the proportion of such moneys in his charge, fairly and ratably due to the new educational unit, comprising school districts nos. 5, 6, 7 and 8, the same shall be by said William A. Buckley, as such receiver of taxes, paid over to the new town board of education of said town, the election of which is provided for in the order of the Commissioner of Education of the State of New York, dated March 7, 1918, as soon as and after the due election, qualifying and organization of said new board, and upon demand by said new board therefor.

(*b*) The proportion and amount of such unpaid moneys as shall be fairly and ratably belong to said union free school district no. 9, of said town of Greenburgh, shall, on demand therefor, or by said William A. Buckley, as such receiver, paid over to the reinstated board of education of said union free school district no. 9, and upon such payments being made as herein provided, the said William A. Buckley, as such receiver, shall be from thenceforth and forever released, discharged and fully exonerated from any and all liability by reason of any such moneys or the collection or receipt thereof by him.

9 That in case of any dispute or controversy as to the proper disposition of the funds and property, the payment and transfer of which is provided for in the foregoing provisions of this judgment, any of the parties to this action may apply to this court for such further order or relief as he or they may deem proper, upon notice to the parties not so applying.

10 That any of the parties to this action may apply at the foot of this judgment for such other or further order or relief as may be just and proper.

11 That neither of the parties to this action shall recover any costs or disbursements herein as against any party to this action.

Enter,

J. A. YOUNG
Justice of the Supreme Court

Opinion of Lower Court on Motion for Injunction

SUPREME COURT

WESTCHESTER COUNTY

TOMPKINS, J.:

Serious questions are raised as to the constitutionality of chapter 328 of the Laws of 1917, under which the defendant board of education was chosen, and much doubt exists as to whether, assuming the law to be constitutional, district no. 9 (Elmsford) should have participated in the selection of the town board of education for the town of Greenburgh.

All of these questions should be promptly determined, and the Department of Education, and all concerned should, waiving all formalities and technical objections, unite in an early trial of this action to the end that there may be a final decision respecting the constitutionality of the law and the legality of the election of the board of education in the town of Greenburgh, without unnecessary interference with the educational facilities of that town or any other, and that proper legislation may be enacted at the next session of the Legislature if the act in question, or any part thereof, is invalid.

It is well settled that the court at special term will not declare a law to be unconstitutional unless the invalidity thereof clearly appears, especially where great injury or much confusion may result therefrom to persons and corporations not parties to the action, and following that rule, I shall not undertake to declare the act unconstitutional, nor restrain the board of education of the town of Greenburgh from proceeding with its general work under said act, but I will grant the plaintiff's motion for an injunction pendente lite to the extent of restraining said board of education from collecting or attempting to collect any tax within school district no. 8, and from exercising any control or authority over school property within said district, upon condition, however, that the plaintiffs bring this action to trial at the special term for trials to be held at White Plains on the second Monday of November.

Dated, Nyack, N. Y., November 1, 1917.

Opinion on Constitutionality

SUPREME COURT

COUNTY OF WESTCHESTER

The plaintiffs are the trustees of school district no. 8 of the town of Greenburgh. The defendants constitute the town board of education of that town, claiming to be such under the provisions of chapter 328 of the Laws of 1917. The plaintiffs seek in this action a determination of their rights and duties, a decree of this court that the law in question is unconstitutional and in violation of section 1 of article 14 of the United States constitution; section 1 of article 9, and section 2 of article 10 of the constitution of this State, and that the defendants be restrained from exercising any powers under that act and from taking over the school property of the district and levying or collecting any tax, etc.

The purpose of the act in question seems to be to reorganize the rural school districts into a town school system with a single town board of

education instead of separate boards in each of the several districts of the towns. Defendants assert that this legislation was enacted upon the recommendation of the State Department and the Regents of the University, and that it is a great advance in the solution of the problem of rural education. It provides for the creation of a town board of education in each town with certain exceptions, to which I shall refer hereafter, and similar boards in certain union free school districts, the qualification of members of such board, appointment of officers, their powers and duties, etc. Such boards are made bodies corporate and are given full control and management of the school and school property, the levy and collection of taxes for school purposes, etc. The act contains the following provision:

§ 331 *Town board of education.* 1 A town board of education in each town of the State, having jurisdiction over all the schools in the town as hereinafter provided, except in union free school districts having a population of fifteen hundred or more or employing fifteen teachers or more at the time this act takes effect, and the school districts in the several towns of a county which adjoins a city having a population of one million or more and in which there are only two district superintendents, is hereby established to begin on the first day of August, nineteen hundred and seventeen. . . .

It is contended by plaintiffs that this section violates the provisions of the fourteenth amendment to the United States constitution in that it unlawfully discriminates against the citizens of Westchester county and denies to them the equal protection of the laws, because the exception contained in this section of the school districts in the towns of a county adjoining a city having a population of one million or more, and in which there are *only* two district superintendents, was intended, and can only apply to, Nassau county, is purely arbitrary and unreasonable and unfairly discriminates against the towns of Westchester county.

I understand it to be conceded that this exception can only affect Nassau county, and we may assume that that was the legislative intent. Could the Legislature enact a law reorganizing and consolidating the rural school system in towns and except from its provisions the towns of Nassau county without violating the constitutional provisions in question; or was it obliged to include all rural communities in the State, or at least include in any exception all counties which apparently were, or might be, claimed to be of a similar nature with respect to wealth, population and their proximity to a large city like New York? It seems to me that this is a matter over which the Legislature has full control. It is not for the courts to determine whether the legislative reason for the exclusion of one county from the provisions of the act and the inclusion of another, apparently similarly situated, is good or bad. To attempt such a review opens a wide field of pure speculation. To the Legislature has been entrusted power to provide "for the maintenance and support of a system of free common schools wherein all the children of the State may be educated" (New York State constitution, article 9, section 1); and it is clearly within its province to provide the necessary legislation to accomplish that purpose. Clearly, this constitutional provision does not require it to provide the same system and organization for each locality in the State. On the contrary, it is within its power to provide such a system or systems as will meet the special needs of each locality, and its classification is not the subject of judicial review. What the real purpose of legislation was in excepting

Nassau county from the benefit of this act we may only surmise, conjecture or speculate upon. The court can not know. Unless, however, some right of person or property is invaded by reason of this so-called discrimination, some liberty of person or action interfered with, property taken or vested right destroyed, its action is beyond the review of the courts. Clearly, the inhabitants of one portion of the State have no vested right to have the same kind of school system as those of another portion, and therefore no personal liberty or liberty of action to attend the schools of the state is unlawfully interfered with. No school property or vested right in school property is taken or destroyed, for such school property is still in the people and is merely transferred to and held by a new board in trust for school purposes.

I have been unable to find any case in this State where any such constitutional question had been presented. I do not think the cases cited by plaintiff's counsel are applicable here. The case of Matter of Henneberger (155 N. Y. 420) involved a very different constitutional provision. There the Legislature attempted by general language to provide for the construction of highways in a particular locality and the court held that although the language was general in form its purpose was plainly to evade the constitutional mandate that the Legislature should not pass a private or local bill laying out highways. In that case the Legislature sought by an act general in form to affect a particular locality, contrary to the constitutional provision. Here, on the contrary, the Legislature has passed a general act providing for a general school system in rural communities affecting all such communities, with the exception of those contained in one county. There is no inhibition against their making such an exception in our state constitution similar to that violated by the act under review in the Henneberger case.

Nor do I think that the numerous cases cited by plaintiffs' counsel involving the construction of statutes enacted under the police powers of the Legislature have any application. I do not think that the legislative authority over our school system is comprehended within the definition of the police powers of the State as that term is usually understood. Ordinarily that term includes the power of the Legislature to enact such legislation as may be necessary to preserve the public health, protect the public morals and provide for public safety, and it is well settled that such powers must be so exercised that statutes enacted thereunder have some reasonable connection with the public welfare and apply without discrimination to all persons comprehended in the subject matter of the act; although, even in the regulation of such matters, it has been held that the Legislature is authorized to apply the act to certain portions of the State and except others, and that such application will involve no violation of the fourteenth amendment of the United States constitution. (See People v. Havnor, 149 N. Y. 195.) The court in that case said: "That amendment does not relate to territorial arrangements made for different portions of a state, nor to legislation which, in carrying out a public purpose, is limited in its operation, but within the sphere of its operation affects alike all persons similarly situated."

I am therefore convinced that these provisions of the statute under discussion constitute a valid exercise by the Legislature of its power to provide a school system, and that it violates no constitutional provision.

Plaintiffs also attack the following provision of the act:

§ 354 *Election of board of education.* 1 The first board of education of each town thereof shall be elected by the trustees and members of the boards of education of the several school districts in such town, subject to the provisions of this article. The said trustees and members of boards of education shall meet for such purpose on the second Tuesday in June, 1917, in one of the schoolhouses in the town to be designated by the district superintendent of schools. The said trustees and members of boards of education shall organize by the election of a chairman and clerk. They shall thereupon proceed to elect members of the board of education of the town to hold office for the term specified in section 331 of this article. The persons elected as members of such board shall be residents of the town and qualified electors at school meetings therein. Not more than three of the members of such board of education shall reside in the same school district, except in towns in which there are less than three school districts. The chairman and clerk of the meeting shall canvass the votes cast for the candidates for the offices to be filled and the candidate receiving a majority of the votes cast shall be elected. The chairman and clerk of the meeting shall thereupon notify the district superintendent in writing of the persons declared elected as members of said board, and the district superintendent shall give notice of such election to the persons so elected. As the terms of office of such members expire their successors shall be elected at the annual school meeting.

The district superintendent of schools shall call a meeting of the board of education of each town in his supervisory district, elected as above provided on the first day of August in 1917, at the principal schoolhouse of the town, for the purpose of organization and the transaction of any other business which may properly come before such board. Upon the election of a clerk of such board, the chairman and clerk of the meeting held for the purpose of electing members of the board of education shall file the minutes of the meeting with such clerk.

Plaintiffs contend that this section violates section 2 of article 10 of our state constitution. That section prescribes the method by which certain county, city, town and village officers shall be selected, and further provides that all other officers whose election or appointment is not provided for by the constitution, and all officers whose offices might thereafter be created by law, should be elected by the people or appointed as the Legislature may direct. The criticism by plaintiffs' counsel is that this statute provides for an election of the first board of trustees not by the people, but "by the trustees and members of the boards of education of the several school districts in such town." On the other hand, it is contended by defendants' counsel that although the Legislature has employed the word "election" in this section of the act, the method actually prescribed was clearly nothing more than an appointment; that as the annual school meeting at which these boards would ordinarily be elected was held prior to the taking effect of the statute, it was necessary to provide some method of electing the first board, and that method consisted in what is termed in the act "an election" by the trustees and members of all the several boards of education in the town. The question presented is whether the word "election" as used in the section under review, as well as the method prescribed for such election, was an *election* within the meaning of that word employed in the constitutional provision referred to; or was it simply equivalent to an *appointment* by the boards of education of the town jointly assembled for that purpose? If it was an election as distinguished from appointment, this section of the statute can not be upheld. In determining this question, it

is necessary to consider the substance of the statute rather than its mere form. If, then, we substitute for the words "elect," "elected" and "election" the words "appoint," "appointed" and "appointment," it could hardly be argued that because the statute prescribed a method of voting, it was an election, rather than an appointment. Plainly, the only means by which a board of that character could make an appointment would be by voting. The substitution above referred to neither adds to nor detracts from the substance of the statute. The method pursued and the result obtained are precisely the same, whichever language is employed, and I do not think that a statute should be held unconstitutional merely because the Legislature has employed the word "election" for what is plainly nothing but an appointment within the meaning of the constitution. (See People v. Sturges, 27 A. D. 387, Aff'd. 156 N. Y. 580; State Board of Pharmacy v. Bellinger, 138 A. D. 12.) If the method prescribed resulted in an appointment, the Legislature was authorized to provide for such appointment either for full terms or temporarily.

The only remaining provisions of this statute attacked are those contained in sections 352 and 353. Section 352 provides, among other things, for an apportionment and distribution by the old trustees of the funds remaining in their hands except state moneys after closing up the financial affairs of the district, among the taxpayers of the district. Section 353 makes the bonded indebtedness of the several school districts affected a charge against property subject to tax for the maintenance of the schools of the town, and provides for an appraisal of school property, a credit to each district of its value after deducting the bonded indebtedness, and an apportionment and distribution of the amount credited to and among the owners or possessors of taxable property in the district in the ratio of their several assessments. The right of the Legislature to alter and enlarge towns, villages and school districts, to transfer the public property affected, to the newly created town, village or district and to charge it with the outstanding indebtedness, has never, so far as I have been able to find, been questioned by any decision in this State. This power has been upheld by the United States Supreme Court (Laramie Co. v. Albany Co., 92 U. S. 307). In my opinion such transfer of property violates no constitutional provision. No property or property right is taken away. The transfer is simply from one public authority to another, for convenience of administration.

The appraisal, apportionment and distribution among the taxpayers and owners and possessors of taxable property provided by the state presents a different question. The precise constitutional provision claimed to have been contravened by this portion of the statute is not pointed out by the plaintiffs. Clearly neither the provision of section 1 of the fourteenth amendment to the United States constitution nor section 1 of article IX, nor section 2 of article X of our state constitution are so violated. Section 10 of article VIII which prohibits a town from giving any money or property to any individual is designed to prevent the application of public moneys to private uses. The right of the Legislature to distribute these moneys and property to taxpayers, even for the purpose of equalization, is not entirely clear. I know of no similar statute in this State nor of any decision of our courts involving this precise question. In New Jersey a similar statute was held unconstitutional as devoting public funds to private use (State

ex rel. Elizabethtown Water Co. v. Wade, 59 N. J. L., 78). On the other hand, similar statutes have been upheld in Massachusetts and Rhode Island (Whitney v. Stow, 111 Mass., 366; Matter of Town Council of Cranston, 18 R. I., 417; Matter of School Committee, Town of Johnston, 19 R. I., 279; Matter of Cumberland, 21 R. I., 576; Matter of North Smithfield, 26 R. I., 164; Tefft v. Lewis, 27 R. I., 9). These latter decisions, in effect, hold that where the purpose of such a statute is merely to equalize the burden of the new school system upon all the taxpayers of the town, it does not violate any constitutional inhibition and will be upheld. My own opinion accords with this view. It seems to me only fair that the burden of this new system should be equitably apportioned among the several school districts of the town so as to secure equality as far as possible, and I know of no better way to accomplish this purpose than as provided in the statute. The criticism that it results in the payment to present taxpayers who personally made no contribution to the fund now sought to be distributed is unsound, and ignores the fact that whatever taxes were levied for school purposes were levied against the property and not against the individual owners at the time, and that it is the same property which is now sought to be relieved of an undue burden by the equalization provided for.

I therefore decide that the provisions of the statute in question are constitutional and valid.

Dated, December 1st, 1917.

J. A. YOUNG
Justice of the Supreme Court

(All papers filed in the county clerk's office)

Waiver of Certification

Pursuant to section 3301 of the Code of Civil Procedure, it is hereby stipulated by the parties hereto that the foregoing printed case on appeal contains true and correct copies of the notice of appeal, judgment roll, case and exceptions as settled, and the whole thereof, now on file in the office of the clerk of the county of Westchester, and certification thereof by the clerk of said county is hereby waived.

Dated, New York, December 31, 1918

COHEN & RICHTER
Attorneys for plaintiffs-appellants
JOSEPH L. GLOVER
Attorney for defendants-respondents Wm. Bunselmeyer et al., individually and as constituting the board of education, etc.
DAVID TEPP
Attorney for defendant-respondent Wm. Bunselmeyer, individually
FRANK D. BRIGGS
Attorney for defendant-respondent Wm. A. Buckley
MERTON E. LEWIS PER G. A. F.
Attorney for the State

Order Filing Case

Pursuant to section 1353 of the Code of Civil Procedure, it is hereby

ORDERED that the foregoing printed case on appeal be filed in the office of the clerk of the Supreme Court, Appellate Division, Second Department.

Dated, New York, December 31, 1918

J. ADDISON YOUNG
J. S. C.

Brief for Commissioner of Education

SUPREME COURT OF THE STATE OF NEW YORK

COUNTY OF WESTCHESTER

Preliminary Statement

The action herein is brought by summons and complaint in the name of Elmo Brown, Bernard Call and Walter H. Whiffen, constituting the board of trustees for school district no. 8, town of Greenburgh, Westchester county, against William Bunselmeyer, William C. Emerick and Charles H. Schock, constituting the town board of education for the town of Greenburgh in such county, and William A. Buckley, the receiver of taxes of such town. The action is in equity and the plaintiffs pray for a determination of their rights and duties as trustees of district no. 8, Greenburgh, and for a determination that chapter 328 of the Laws of 1917, under which the defendant board of education was elected, be declared unconstitutional, null and void, and that the said defendant board of education "be restrained from exercising any of the powers alleged by them to be vested in them under the provisions of chapter 328 of the Laws of 1917 or any part thereof, and more especially that they be restrained from taking over any of the property formerly held by school district no. 8 and from levying or collecting any tax against the property of any of the taxpayers therein." The plaintiffs also ask that pending determination and hearing of the suit the defendants be temporarily enjoined and restrained from doing any of the aforesaid things or performing any of the aforesaid acts.

Mr Justice Tompkins of the Supreme Court, ninth judicial district, upon the *ex parte* application of the plaintiffs herein issued an order restraining, until further order of the court, the defendants from levying or attempting to levy, or collecting or attempting to collect, any tax against the taxable property within school district no. 8, town of Greenburgh; from exercising any control or authority over the school property situated within said district; from incurring any indebtedness or obligation chargeable against such school property; from interfering in any way with the performance by the plaintiffs of their duties as trustees of school district no. 8, and from asserting any power or authority to act as a board of education of the town of Greenburgh. The defendants were also directed by such order to show cause before the court at a special term thereof held on October 19, 1917, why the injunction granted by such order should not be continued during the pendency of the action "and why the defendants should not be further enjoined as and for enforcing any power asserted by them to be vested in them under and pursuant to chapter 328 of the Laws of 1917."

The parties herein appeared by attorneys before Mr Justice Tompkins at special term on the day and at the place appointed, and presented arguments for and against the continuance of such order of injunction pending the determination of the questions raised in such suit.

At such time Hon. John H. Finley, Commissioner of Education of the State of New York, appeared by counsel and asked to intervene in behalf of the State. Such request was granted and the Commissioner of Education submits this brief on the questions involved as to the propriety of granting a temporary injunction *pendente lite* and as to the constitutionality of Laws of 1917, chapter 328, under which the defendant board of education was appointed and assumes to exercise official functions. The matter now before the court for determination is as to whether the order issued under date of October 13, 1917, whereby the defendant board of education was restrained from exercising any power or authority as a town board of education under said chapter and from in any way exercising its official functions as to the schools in such town, including the levy and collection of a tax, the payment of indebtedness and the control or authority of the schools of such town, should be continued until a final determination of the action.

Statement of Facts

The plaintiffs constitute the trustees of school district no. 8, town of Greenburgh, Westchester county. Such district is a common school district, originally organized and maintained under the provisions of the Education Law relative to such districts. The defendants were duly elected as members of the board of education of the school unit of the town of Greenburgh, created by chapter 328 of the Laws of 1917. This unit comprises school districts nos. 5, 6, 7, 8 and 9 of the town of Greenburgh. The plaintiffs in paragraphs 15 and 16 of their complaint state the tax rate of the districts comprising the Greenburgh town school unit. The rates given do not conform with the rates shown by the records of the Education Department, but the statements are sufficiently accurate to indicate that because of the inclusion of district no. 8, with its assessed valuation of $2,536,210, in the town school unit, the school tax rate in such district has been increased from $2.99 per $1000 to $5.73 per $1000, while the tax rate is district no. 9 in such town has been reduced thereby from $7.31 to $5.73 per $1000.

These facts are not material to a determination of the issues raised in the action, other than to show that the taxpayers of district no. 8 are called upon by the township law to contribute an equitable proportion of the cost of maintaining the schools in the unit created by such law, while under the former law they were substantially favored by the extent of their taxable property and the comparatively diminished demand for school maintenance. The facts thus set forth illustrate in a practical manner one of the beneficial results of the legislation which is complained of, that is, the equalization of the tax burden for school maintenance in communities that are similarly situated.

It also appears from the eighteenth paragraph of the plaintiffs' complaint that the Elmsford district, district no. 9, town of Greenburgh, has been required to expend for the school accommodation of its children the esti-

mated amount of $45,000, and that in order to provide suitable school facilities for the increasing school population of the district it will soon be necessary to expend a further sum of about $40,000. It appears from the records of this Department that the Elmsford district employs ten teachers for the instruction of 454 pupils, while district no. 8 employs five teachers for the instruction of 236 pupils. The complaint shows that the school building and site in district no. 8 are only valued at $16,000. It appears from the allegations in the complaint that the assessed valuation of district no. 8 is $2,536,210. The complaint does not state the assessed valuation of district no. 9, but it appears from the records of the Education Department that such valuation is $1,698,000. It is thus established as a fact that the Elmsford district is required, with two-thirds of the financial resources of the plaintiffs' district, to provide for the instruction of nearly twice as many children, and that notwithstanding such materially greater tax burden they have provided materially greater school facilities than have been furnished by the taxpayers of district no. 8.

District no. 5, the Ardsley district, had a school tax rate in 1916, as appears from the plaintiffs' complaint, of $5.71 per $1000. It appears from the records of this Department that the assessed valuation of this district was $2,188,364, and that the district provided instruction for 274 children and raised by tax in the neighborhood of $13,000. This district has a school building which the plaintiffs state is worth not less than $100,000. District no. 8, of which the plaintiffs were trustees, expended for school purposes during the year 1916, as appears in the nineteenth paragraph of their complaint, not more than $8000. The records of the Department show that they raised by tax during this year $8400. With a less assessed valuation and substantially the same number of children, the Ardsley district expended 50 per cent more than district no. 8 in furnishing school facilities for its children. The township law (Laws of 1917, chapter 328) equalizes the tax burden of the five districts which are brought into the unit and will tend to give to the children of the districts equal school facilities. The injury complained of by the plaintiffs consists in their being required by the township law to contribute to the burden of their neighbors in the maintenance of an efficient school system for the benefit of the children of the community and in their being compelled to furnish to their children school facilities equivalent to those previously obtained in the surrounding districts.

The facts set forth in the plaintiffs' complaint show clearly enough that the complaining district has the greatest financial resources of all of the districts comprising the unit and that they have expended less for the education of their children than any of the other districts, and under the former system furnished to their children the least school facilities. The sole ground for complaint, as indicated by the facts alleged by them, is the requirement under the new law that they share equally and equitably with the surrounding districts the essential burdens of an adequate and effective public school system. The plaintiffs allege in paragraph 24 that school district no. 9 comprises the village of Elmsford, "duly incorporated as a village under the village law of the State of New York"; and upon information and belief that said village of Elmsford has for the year last past had a population of more than fifteen hundred. The defendants deny this allegation.

The records of the Education Department show that such district is a union free school district and established as such under the Education Law, and that the boundaries of such district are not coterminous with the boundaries of the village of Elmsford. The complaint does not allege that such district is a union free school district. If the district is not a union free school district, it is subject to the provisions of the township law and its trustees were qualified to participate in the election of the first board of education. It will be noticed that section 331 of the township law provides that a town board of education is established in each town of the State, having jurisdiction over all of the schools, "except in union free school districts having a population of fifteen hundred or more or employing fifteen teachers or more at the time this act takes effect."

It appears from the twenty-fifth paragraph of the plaintiffs' complaint that the defendant board of education was elected under the provisions of the township law (Laws of 1917, chapter 328) on the second Tuesday in June 1917, and that "the said village of Elmsford participated in the said election of the trustees" and that as a result of such election the defendants, Bunselmeyer, Emerick and Schock, were declared to be elected as the trustees of the town of Greenburgh.

The plaintiffs were present at such meeting as appears from their complaint, and protested against the election of the defendants as members of the town board of education.

The defendant board of education have duly entered upon the performance of their duties on August 1, 1917, as required by the township law, and have prepared a tax list and are about to annex thereto a warrant for the collection thereof, directing the defendant Buckley, as town receiver of taxes, to collect the tax so levied and assessed and pay over the amount thereof to the town school treasurer.

The plaintiffs pray for a determination of their rights and duties as trustees of district no. 8, and for a determination that said chapter 328 of the Laws of 1917 be declared unconstitutional, null and void. They base their prayer for nullification of the act upon the ground that "it violates the provisions of the constitution of the United States and the constitution of the State of New York, and in that more particularly it violates section 1 of article XIV of the constitution of the United States, section 1 of article IX and section 2 of article X of the constitution of the State of New York."

The plaintiffs further pray that the defendants, and each of them, be restrained from exercising any of the powers vested in them under the provisions of the act, and more especially that they be restrained from taking over any of the property formerly held by the trustees of school district no. 8, and from levying or collecting any tax against the property of any of the taxpayers therein, and "that pending the hearing and determination of this suit the said defendants be temporarily enjoined and restrained from doing any of the aforesaid things or performing any of the aforesaid acts."

The question now presented to the court for determination is whether or not an injunction will be granted as prayed for by the plaintiffs, restraining the defendants from performing any official act in respect to the schools of the town school unit until there be a determination in the suit of the questions raised as to the constitutionality of the law, and as to whether the plain-

tiffs have ceased to exist by virtue of such act as a board of trustees of district no. 8, and whether the defendants have any power or may perform any duties as to the schools in the several districts comprising the town school unit.

Analysis of Township Law

a Object of law

Chapter 328 of the Laws of 1917, referred to herein as the township law, was enacted by the State Legislature upon the recommendation of the State Education Department and the Regents of the University. The proposal to unify the rural school districts into a town school system has been before conferences, conventions and associations of teachers, school superintendents and organized bodies of school authorities for many years, and has been unqualifiedly approved by them. A bill substantially in the same form and accomplishing the same purpose was introduced in the Legislatures of 1915 and 1916. It has been recognized by leading educational experts as a pronounced advance in the solution of our problem of rural education.

Three important and positive beneficial results are accomplished by the law:

First. It tends to improve the educational opportunities of the children of our rural communities and to equalize the school facilities to be furnished to them. It does this by giving to the children of the districts comprised in the town school unit the privileges of all the schools in all the districts therein, and by providing for their academic instruction in high schools and academic departments in other units, districts or cities, where no such instruction is provided in the schools in the community within which they reside. It authorizes provision for transportation, so that children in remote portions of the school unit may obtain school privileges which otherwise would be inaccessible. It provides for more effective supervision of instruction and requires standardization of school buildings and equipment.

Second. It increases efficiency of school administration in that it reduces the number of school organizations and of school officers and employees. Under the former system there were in the neighborhood of 11,000 school districts having one or three school trustees, a district clerk, collector, and in many cases a treasurer. Besides that, there were in the neighborhood of 600 union free school districts having a population of less than 1500, with a board of education of from three to nine members and a district clerk, collector and treasurer. In place of this army of school officers we have under the present system less than one thousand town school units, with from three to five trustees and a district clerk and treasurer. School taxes are now payable to the same tax collector as town and other taxes. The administration of the school system of the State outside of cities and union free school districts having a population of fifteen hundred or more, is now concentrated in a compact body of men who may be held directly responsible to the qualified electors of the town school unit, and through whom supervising officers, including the State Education Department, may reach definitely and effectively the persons in charge of school administration. Under the former system a school trusteeship was regarded as an irksome burden, too frequently shunned by men competent to administer affairs of importance. Under the

present law it is anticipated that business men prominent in their communities will be willing to assume responsibility for the proper maintenance of the schools in the town in which they live.

Third. It equalizes the burden of taxation for the support of our rural schools throughout the State. Thousands of instances might be given where because of some favorable situation the taxpayers in one district have practically avoided the payment of any substantial school tax, while in the near neighborhood, across the street, the highway or the stream, a more unfortunate neighbor has been burdened with an excessive tax. In hundreds of districts, owing to the operation of the law whereby contracts might be made with adjoining districts for the instruction of the pupils of a district and public money has been available to meet the contract obligation, the property of the district has been entirely without the burden of a school tax. Hundreds of districts having an assessed valuation of less than $20,000 have been required to maintain schools with one, two and sometimes three teachers, making a tax almost unbearable, while in a less populous but more wealthy community a school with few pupils has been maintained for a nominal sum. The extension of the unit from the district to the town has materially improved this situation. By spreading the tax over a more extended territory the districts so placed as to include within their limits valuable corporate and other property have been required to share their privileges and advantages with adjoining districts less fortunately situated. Naturally, the complaints come from those districts where because of this attempt at equalization there has been substantial increase in the burden of the tax required to maintain our State system of education. The educational advantages to be obtained from the application of the provisions of the township law will outweigh the increased cost to the taxpayer who because of fortuitous advantage of location has for a generation or more been little affected by the cost of school maintenance, if he has in mind the importance of providing effectively for the education of the children of the State.

Hon. Thomas E. Finegan, Deputy Commissioner of Education, has made a careful investigation of the benefits to be derived from the so-called township system. He has written many articles and addresses upon this subject. Reference is made especially to an article prepared by him, included in the Annual Report of the State Education Department for 1916, entitled "The Township Law." Such article is appended to this brief.

b. Provisions of township law

The following salient features of the new law are properly to be considered in comprehending its purpose and effect:

(1) The school districts of the State are continued under section 330, so far as their territorial extent is concerned, until consolidated as provided therein. The purpose of this provision is to retain such districts for maintenance of existing schools therein, so that a town board of education may not arbitrarily abandon a schoolhouse and compel the children to attend that in another district, unless it be upon order of the district superintendent and approval of the qualified electors of the districts and town.

(2) The school districts in a town, including both common and union free school districts, are included within the town school unit and a board of edu-

cation is established therein. Union free school districts having a population of fifteen hundred or more or employing fifteen teachers or more on May 2, 1917, the time of the taking effect of the law, are excepted from the provisions of the act. An exception is also made as to the school districts in the towns of a county which adjoins a city having a population of one million or more and in which there are only two district superintendents. (See township law, sec. 331, subd. 1). If a town has two or more union free school districts having a population of less than fifteen hundred and each maintaining an academic department, the town is divided into as many town school units as there are such union free school districts situated in such town, and a board of education is established for each town school unit. The division of the town is made by the district superintendent.

(3) The board of education in a town or a town school unit having under its jurisdiction five school districts or less consists of three members. In all other towns and town school units such board consists of five members. The term of office of each of the members of the board begins on the first day of August following his election. (Township law, sec. 331, subd. 1).

(4) The annual meeting of each board of education is held on the first Tuesday in August in each year. The board organizes by the election of one of its members as chairman and is required to appoint a clerk and a town school treasurer. (Township law, sec. 333, 337).

(5) The board of education of each town is a corporation. All property vested in or hereafter transferred to the board of education of a town or a town school unit for the use of the schools therein is held by such board in trust for the schools of the town or unit as a corporation. (Township law, sec. 336).

(6) The first board of education of each town and town school unit was to be elected by the trustees and members of the board of education of the several school districts therein. The meeting for such purpose was held on the second Tuesday in June, 1917. Such trustees and members of boards of education of the school districts comprised in the town or unit constituted a board for the purpose of electing the first board of education. (See township law, sec. 354, subd. 1). The terms of office of the members first elected are prescribed in section 331, subdivision 1. In a town or unit having a board consisting of three members, one is to hold until August 1, 1918, one until August 1, 1919, and one until August 1, 1920. Their successors are required by section 354 to be elected at the annual school meeting. Sections 355–364 inclusive provide for the time and place of holding the annual meeting, the qualifications of voters at school meetings, the determination of the qualifications, the making of nominations, appointment of inspectors, the conduct of school elections and the canvass of votes cast thereat, with the declaration of the result. These sections provide a new method of holding school elections and were designed to remedy a rather glaring defect in the laws which have been in existence in the past, controlling the conduct of school elections. The former law which controlled as to school elections in common school districts provided no method of ascertaining in advance the qualifications of those who offered to vote for school officers and upon school appropriations. It is proposed in the scheme included in the township law to prepare in advance a list of the qualified electors of the town and permit

inspection of such list of electors, so that in advance of the election the qualifications of those who offer to vote may be ascertained. The scheme will result in prevention of fraudulent voting at contested school elections and avoid in the future many contests such as have arisen as to election of school officers and the voting of appropriations for school improvements.

It was not possible to apply this method to elections of the members of the first board because of the time that would be required in the preparation of the lists and in organizing the necessary machinery. For this reason the plan was devised of providing for the election of the first board by trustees and boards of education in office at the time of the taking effect of the law, and by providing that their successors should be elected in the method prescribed for the holding and conduct of annual school meetings.

(7) The board of education of the town or town school unit assumes the functions, exercises the powers and performs the duties theretofore conferred or imposed by law upon the boards of education or trustees of the school districts comprising such town or school unit. Powers other than those formerly possessed by boards of education or trustees of school districts are conferred upon the town board of education. The object of the extension of the powers was to impose upon the board of education of the town a responsibility for school conditions which was not imposed under prior laws. Section 340 of the township law provides that any power, duty, liability or obligation conferred by any law upon the board of education of a union free school district or the trustees of a common school district are to be exercised or performed by the board of education of a town.

(8) The board of education of a town is authorized by section 342 to transfer pupils from a district in the town to a school in another town, where accessibility or convenience requires it. Provision is made for an arrangement for the payment of the cost of such instruction by the town where the pupils reside to the town board of the town in which the pupils are instructed. Under this provision, if a town board of education does not see fit to provide academic instruction in any school of the town, an agreement may be made with the board of education of another town or union free school district or city, whereby such children will receive academic instruction at the expense of the town. It is provided in section 341 that all the schools of the town are to be free to the children residing therein, so that if one district furnishes advanced instruction all the children of the town may receive the benefit thereof, while under the former system the children were restricted exclusively to the school maintained within the limits of the district.

(9) Under section 343 the board of education of a town is authorized to designate a new schoolhouse site or enlarge the site of an existing schoolhouse. The board may expend in any one year an amount not exceeding one-half of one per cent of the assessed valuation of the property within the town school unit, and in no case in excess of five thousand dollars, for the improvement of school buildings, without a vote of a town school meeting. If it is proposed to exceed this amount a vote of the qualified electors of the district is required.

(10) The board is required to prepare the annual school budget, including items of necessary expenditure. The form of the budget is prescribed by the Commissioner of Education. If the amount included therein is not suffi-

cient to meet the requirements of the schools of the town, the board may prepare and issue a supplemental tax budget. (See township law, sec. 345).

(11) The board of education is required to cause to be levied and assessed against the taxable property in the town the amount specified in the tax budget. A tax list is prepared and a warrant attached thereto and placed in the hands of the town collector of taxes for collection. The provisions of the Education Law relative to the assessment and collection of taxes for school purposes apply to the assessment and collection of school taxes in towns. (See township law, sec. 346).

(12) If the board of education of a town deems it necessary to expend an amount exceeding the sum of five thousand dollars, it may call a school meeting to vote upon a proposition therefor. Such proposition may be submitted at an annual school meeting. Where it is proposed to vote an appropriation, provision is made for the levy and collection of a tax in installments and the issue and sale of town school bonds (see township law, sec. 348, 349). A town board of education may borrow money in anticipation of the levy and collection of a tax for any of the purposes specified in the budget or supplemental budget filed with the clerk of the board of education. (Township law, sec. 347).

c Provisions of township law attacked by plaintiffs as unconstitutional

The provisions above referred to indicate the general purpose of the township law. As will be noticed, it substitutes an entirely new scheme of school administration in the place of that formerly in existence in the school districts of the State. The Legislature could not, obviously, accomplish this purpose without making some disposition of existing school property and district obligations. It became necessary to close up the affairs of existing districts and to transfer to the newly created board the official powers and duties of existing trustees and boards of education. The Legislature in considering the question deemed it advisable to exclude from the operation of the law certain districts and localities. It is contended by the plaintiffs herein that such exceptions were discriminatory and render the law unconstitutional and void. The following provisions are here referred to as indicating the method of making the transfer from the old system to the new. These provisions are for the most part those which the plaintiffs contend are unconstitutional and because of which they claim the law is invalid and inoperative.

(1) The law does not apply to union free school districts having a population of fifteen hundred or more or employing fifteen teachers or more at the time this act takes effect. Nor does it apply to school districts in the several towns of a county which adjoins a city having a population of one million or more and in which there are only two district superintendents. (Township law, sec. 331, subd. 1) A substantially equivalent provision is included in section 351, which further provides that in any such district a resolution may be adopted by the district authorizing the application of the provisions of the law to such district.

(2) The first board of education of the town or town school unit is to be elected by the trustees and members of the boards of education of the several school districts in such town. (See township law, sec. 354, above referred

to). It is contended that this provision violates article X, section 2, of the constitution.

(3) All trustees, members of boards of education and other school officers in school districts were continued in office up to and including July 31, 1917. At such time the terms of office of such trustees and members of boards of education expired, except that they were continued in office after such date if necessary for the purpose of closing up "the business and financial affairs of the district and of settling its obligations, except bonded indebtedness, adjusting its claims, collecting funds due it and paying its just debts." (Township law, sec. 352).

(4) The bonded indebtedness of the school districts in a town or unit existing at the time of the taking effect of the law became a charge against the property which is subject to tax for the maintenance of the schools in such town or unit. (Township law, sec. 353, subd. 1). The town board of education succeeds to the title and interest of former trustees and boards of education as to school property in the several districts brought into the town or town school unit. The town board exercises in respect thereto the same control and performs the same duties, and is subject to the same liabilities and obligations, as were the trustees and boards of education of the school districts. (See township law, sec. 340).

(5) Provision is made for the appraisal of school property belonging to the school districts comprising the town or town school unit. The value of the property is appraised and after deducting the outstanding bonded indebtedness such value is credited to the district and is to be charged against the town. It is proposed in this manner to equalize the values of school property in the several districts in the towns. The districts are thus to be compensated for the property for which they have contributed and which has been taken over by the town.

Questions Before the Court for Determination

The suit itself involves a determination of the validity of the township law and asks for a permanent injunction restraining all acts by the defendant board of education under such law. The suit therefore is in equity, the main purpose of which is the determination of the validity of the existence of the defendant board of education as a corporation under the township law and the right of the members of such board to exercise official functions and perform official duties under that act. The plaintiff board of trustees of district no. 8 Greenburgh claim the right to perform their official duties as prescribed under the general Education Law and ask that their rights in respect to the school of their district be determined in the suit. These questions are for determination by the court upon the final disposition of the suit.

The question now before the court is as to whether or not the injunction *pendente lite* be continued during the continuance of the suit and until its final disposition. It may be assumed that in determining this preliminary question the court will take into consideration the force and weight of the contentions of the plaintiffs as to the validity of the act. In determining this preliminary question the Court will doubtless consider:

First. Does the nature of the suit and the allegations contained in the plaintiffs' complaint warrant the granting of an injunction *pendente lite?*

Second. If an injunction *pendente lite* may issue in such a suit, is the right to the relief sought by the plaintiffs based on sufficient grounds to warrant the issuance of such an injunction?

In presenting the matter for the consideration of the Court it seems appropriate to discuss at some length the conditions under which an injunction *pendente lite* may properly be granted, and to submit such authorities relating to the constitutional questions involved as will tend to convince the Court that there is no substantial basis for the contention that the act in question is invalid.

Points

1 *The plaintiffs have mistaken their remedy. They should proceed at law either by quo warranto or other legal process to test the legality of the organization of the defendant board of education.*

The plaintiffs herein allege that they are trustees of school district no. 8 of the town of Greenburgh. This district is included in the town school unit of the town of Greenburgh under the township law. By virtue of section 352 of that act the offices of the plaintiffs have been abolished and their powers and duties have ceased. During the pendency of a suit, the purpose of which is to obtain a judicial determination nullifying the act of the Legislature, such trustees may not legally perform any duties as to the schools of the district which they claim to represent. They assert in their complaint that the defendant board of education has usurped their powers and duties, under what they claim to be an invalid act. They ask in their prayer for relief that their rights as trustees of such district be determined, and that the defendant board of education be prevented from exercising any of the powers conferred upon them by the township law.

This clearly brings up for the determination of this Court the question as to whether or not the organization of the board of education under the township law as a corporation is legal and valid, and as to whether or not the defendant members of the board of education of the town of Greenburgh have legal right to exercise the powers and perform the duties conferred or imposed upon them by such law. The action therefore brings before the court the question of the title to office of the plaintiffs, the right of the defendants to exist as a corporation, and the rights of the individual members of the board of education of the town to exercise the official powers and perform the official duties under the law creating their offices.

It is provided in section 1948 of the Code of Civil Procedure that

"The Attorney General may maintain an action upon his own information or upon the complaint of a private person in either of the following cases: (1) against a person who usurps, intrudes into, or unlawfully holds or exercises within the state, a franchise or a public office, civil or military, or an office in a domestic corporation."

The assertion herein is that the defendant board unlawfully holds or exercises a franchise or a public office. A proceeding by the legal remedy of *quo warranto* would therefore lie against the defendant board for the determination of the right of the board to exist as a corporation and for the determination of the rights of its members to hold the offices to which they have been elected. The remedy by *quo warranto* being an available remedy to the plaintiffs, they may not maintain this suit in equity for the

permanent restraint of the defendants and an injunction *pendente lite* may not properly be issued during the continuance of the suit.

In the case of Prankard v. Cooley, 147 App. Div. 145, determined in this department, it appeared that the defendant Cooley, a school commissioner, acting under former section 130 of the Education Law, had created three villages within a union free school district as separate school districts and it was alleged that the villages had been created as such in pursuance of a fraudulent scheme on the part of their residents to avoid their due share of taxation for school purposes. The plaintiffs sought a permanent injunction restraining the defendant school commissioner from declaring by certificate that the territory within the limits of said villages constituted separate school districts. The Appellate Division through Mr Justice Hirschberg said:

"We are of opinion that the action is not maintainable by the plaintiffs; that the validity of a municipal corporation created by proceedings legal and regular in form cannot be questioned collaterally by a private individual, but can only be determined in proceedings instituted by the Attorney General in the name of the State and in the nature of a quo warranto. The general principle is well stated in the Cyclopedia of Law and Procedure (vol. 10, p. 256) as a doctrine 'founded in public policy and convenience and supported by an almost unanimous consensus of judicial opinion, which is that the rightfulness of the existence of a body claiming to act, and in fact acting, in the face of the State, as a corporation, cannot be litigated in actions between private individuals or between private individuals and the assumed corporation, but that the rightfulness of the existence of the corporation can be questioned only by the State; in other words, that the question of the rightful existence of the corporation cannot be raised in a collateral proceeding.'"

Quo warranto is the exclusive method of testing the legality of the organization or change in the territory of a quasi public corporation such as a school district, etc. (32 Cyc 1415)

The plaintiffs in this case seek to prevent the performance of official duties by the defendant board of education. They question the rightfulness of the existence of the board. They attack a legislative enactment having for its purpose the establishment and maintenance of a statewide system of education. They attempt to prevent, during the pendency of the suit which they have brought for the determination of the validity of the act, the administration of such system in a territory of considerable extent. As a result of the restraint school affairs involving the interests of more than a thousand children are directly affected. The principal question to be disposed of is as to the rights of the plaintiffs as the trustees of district no. 8 of the town of Greenburgh to control the school affairs of such district as against the town board of education of the town of Greenburgh exercising its powers and performing its duties as to all of the schools in the town. The people of the State, and not the plaintiffs as individual members of a board of trustees which formerly existed, are most concerned in the disposition of this question. The question is therefore a state question, which under the principles governing the remedy of *quo warranto* should be made the subject of such a proceeding, rather than a proceeding instigated by private individuals for the determination of individual rights.

The Court of Appeals has held in no uncertain way that the determination of the title to any public office belongs exclusively to the courts of law, to be exercised by mandamus, prohibition and quo warranto as to the circumstances of the case and the mode of procedure may require.

People ex rel. Corscadden v. Howe, 177 N. Y. 499.

In this case chapter 127 of Laws of 1902 was under consideration, which amended the act relative to the management of the Albany Penitentiary by authorizing the commissioners of the penitentiary to discharge the keeper thereof and turn the penitentiary over to the sheriff of Albany county. It was contended that this law was unconstitutional for various reasons. The keeper of the penitentiary brought an action to restrain the commissioners from removing him from his office and from transferring the penitentiary to the sheriff, and obtained in such action a temporary injunction. The court after determining that the act in question was unconstitutional passed upon the question as to whether or not an action of injunction would lie to prevent official action under that act. After discussing the question and citing a number of authorities, the court came to the conclusion that a court of equity could not entertain jurisdiction over contests to public office, and that therefore an action brought by the incumbent of the office of keeper of the penitentiary to procure an injunction restraining the commissioners from removing him from office and from transferring the penitentiary to the sheriff, could not be successfully maintained.

As stated by Mr Justice Cullen in the case last cited, the principle that a court of equity may not entertain jurisdiction over contests to public office has been so fully recognized in this State that there seems to be no direct authority in the Court of Appeals on the question prior to the Corscadden case. As indicated in that case, the alleged invalidity of the act does not confer jurisdiction upon the court of equity to determine the right of the plaintiffs to the offices which they seek. In the case at hand the plaintiffs seek the nullification of the township law, so that they may be reinstated in the positions which they formerly occupied. They seek to exclude the defendant town board of education from the offices to which they have been elected so that they, the plaintiffs, may be permitted to continue in the offices which they formerly held. The question therefore is clearly one affecting title to office and the Corscadden case as applied hereto prevents the exercise of equitable jurisdiction by this court, and a suit in equity with an injunction *pendente lite* intervening will not lie.

In the case of Johnston v. Carside, 65 Hun 209, 20 N. Y. 327, it was held that a suit to restrain a claimant of a municipal office from attempting to exercise its powers and duties can not be maintained, as the question of title to office is involved, which may only be tried in *quo warranto* brought by the people.

See also Morris v. Whalen, 64 How. Pr. 109.

In High on Injunction (4th edition), sec. 1312, it is stated that

"Equity will not interfere by injunction to restrain persons from exercising the functions of public offices on the ground of the illegality of the law under which their appointments were made, but will leave that question to be determined by legal forum."

And so too in section 1249 of the same work it is stated that

"Courts of equity have no jurisdiction independent of statute to enjoin at the suit of citizens the proceedings of county or other municipal officers because of the illegality of the act creating such county or municipality, when no question of private right is involved, since the State itself is the only party to institute proceedings to test the franchise of a municipality, the appropriate remedy for that purpose being by proceedings in quo warranto."

In the case of People ex rel. Kingsland v. Clark, 70 N. Y. 518, the Court of Appeals said: "A legal action in the nature of *quo warranto* is an appropriate if not the only remedy" to determine the validity of proceedings taken for the incorporation of a village. In the case of Trumbo v. People, 75 Ill. 561, 565, it was held that the only mode in which the illegality of the formation of a school district can be inquired into is by action in the nature of a *quo warranto* against the trustee.

See also Alderman v. School Trustees, 91 Ill. 179

In 22 Cyclopedia of Law and Procedure, under the title "Injunctions," at page 888, the rule applicable to questions involving the right to hold public office and perform official duties is well expressed in the following language:

"The incumbent of a public office will not generally be enjoined from performing the duties of that office, and it is immaterial whether he holds the office rightfully or wrongfully where he is the *de facto* officer. Injunction is not the proper remedy, even though the statute under which the officer holds is unconstitutional and void. *Quo warranto* affords an adequate remedy for the trial of title to an office."

It is being thus established that the questions as to the rights of the plaintiffs herein to exercise the duties of their offices as trustees of former school district no. 8, town of Greenburgh, and the rights of the defendants to exist as a corporate body and to exercise their corporate franchises and perform their official duties under the township law, are proper subjects of a proceeding in the nature of *quo warranto,* it appears that there is an adequate remedy at law and that therefore an action by injunction may not be maintained.

The Commissioner of Education, in the exercise of the duty devolving upon him to enforce the Education Law of the State, respectfully submits to this court that the complaint herein should be dismissed and the plaintiffs be compelled to proceed by appropriate remedy at law wherein the people of the State may be properly represented. The questions raised in this suit vitally affect the administration of the State system of schools. If the courts are asked to pass upon the validity of the act, the Commissioner of Education would be remiss in his duty if he did not insist that the action be brought in the form prescribed by the Code of Civil Procedure for the prosecution of actions in which the interests of the State are involved.

2 The granting of an injunction pendente lite in this case will preclude all administrative acts for the maintenance of the schools of the town, and such injunction should not be granted even if the action is properly brought.

It is obvious that pending a determination of the question as to the constitutionality of the township law such law must be deemed in full force and effect and must control the administration of the schools of the town of Greenburgh. The plaintiffs as trustees of district no. 8, town of Greenburgh, are no longer in office by virtue of the act which they seek

to have declared a nullity. They can not legally perform any official acts as to the school in their district until it be finally determined that the township law is invalid and inoperative. The plaintiffs may not exercise as trustees during the pendency of this action any official functions as to the school in the district.

Pending the determination of the question as to the validity of the law, the trustees of the other four districts comprising the Greenburgh town school unit have no legal powers and may perform no duties in respect to the schools in their districts. Until the township law is declared invalid the schools in the town must be operated and maintained in accordance with its provisions. If the town board of education of the town is restrained during the pendency of the suit from exercising any powers under the act, nothing can be done during such period in the way of controlling the schools, providing for their maintenance and furnishing funds for the payment of teachers' salaries and other necessary expenditures. As a result of the injunction there would be no official board having any power or control over the schools of the town school unit. It seems clear under such circumstances that in a suit of this kind an injunction *pendente lite* should not be granted, but that the defendant board of education should be permitted to continue to exercise their powers and duties under the law the validity of which is herein attacked.

There is plenty of authority in support of this position. In the case of People ex rel. Wood v. Draper, 24 Barb. 265, characterized and referred to in the opinion of Judge Cullen, in the case of People ex rel. Corscadden v. Howe, supra, as the famous Metropolitan Police District case, and the decision in which was approved by the Court of Appeals in that case, it appeared that the constitutionality of an act passed April 15, 1857, entitled "An act to establish the metropolitan police district and to provide for the government thereof," was attacked on the ground of unconstitutionality. In the complaint therein it was alleged that the police commissioners appointed in pursuance of that act had intruded upon and usurped their offices without legal warrant, since such law was unconstitutional and conferred no legal powers upon them. The action was one of *quo warranto* by the Attorney General. The plaintiffs sought an injunction to restrain the defendants from exercising any of the functions of the offices of police commissioners under that act during the pendency of the suit and until a decision of the question as to the validity of the law under which they claimed to act. The injunction was denied. In giving its reason for so doing, the court said (at page 269):

"That the public welfare has been deemed to require that an actual incumbent of an office should not be forbidden to perform the duties of it for the time being, even though his title to the office were doubtful; that the public should not be deprived of the benefit of an office merely because it was uncertain whether the person in and ready to perform the duties of it were there rightfully, even while the title of the party assuming to act should be in controversy. To restrain the action of the incumbent is to restrain all the functions of the office; *for he being in — even if wrongfully — no one else can enter until he is removed, and he must act, or no one can.* And it is not at all difficult to see that in very many cases the public interests would require that the duties of an office should not be suspended, and its functions cease, until a matter of personal right between rival claimants could be determined."

In the case at hand the plaintiffs insist that the defendant board of education has usurped their powers and functions. It is asserted that the law under which the defendant board exercises its powers is unconstitutional, and that therefore such board has no legal existence. The plaintiffs ask that all the functions of the office of the defendant board be restrained pending the suit. As a result of this, public interests will be seriously affected and the schools of the town will be deprived of administrative control.

The court, in the case of People ex rel. Wood v. Draper, supra, carefully draws a distinction between an injunction restraining an officer from the performance of a particular act and an injunction restraining an officer from the performance of all his duties in the office. The court says:

"But restraining a person from doing a particular act because the act itself is not proper to be done is a very different thing from restraining the entire functions of a public office on the ground that, though the discharge of these functions is necessary to the public welfare, as it is by law declared to be, and no one else but the incumbent for the time can discharge them, still, as there is a doubt whether the incumbent is the proper person for the place, he shall refrain from acting and the public dispense with the benefits of the office until the question of title can be tested by the tedious process of law. It may very well be, and indeed there is no doubt, that a man being a public officer may be restrained in a proper case from doing a particular act of an official character, but it by no means follows that a public office may be restrained from dispensing its benefits to the public. That is a very different matter. The practical utility or benefit to the public of an office can not be questioned before a court. The Legislature by creating it have settled that question, and from that decision courts of justice entertain no appeal. The office itself is not only an emanation from sovereignty but it represents and in measure embraces the principle of sovereignty itself. *Courts therefore will not undertake to restrain the action or operation of it, which they would in effect do if they should restrain generally the incumbent, he of necessity being for the time the only person through whom the public can have the benefit of the functions of the office.*"

May it not, therefore, in view of this leading authority upon this question, be forcibly insisted that this court may not interfere by its order with the official functions of a board created by the Legislature in the exercise of what it deemed to be its constitutional powers? It is not unreasonable for the Commissioner of Education as the representative of the State in matters pertaining to the public education of the children of the State, to respectfully insist that this court shall not interfere with the operation of this law until there be a final determination as to its validity. The propriety of assuming this position is emphasized by the fact that if the injunction *pendente lite* is granted, the people of the town of Greenburgh will be entirely deprived of any benefits of all school offices during the continuance of the suit.

It is true that the case of People ex rel. Wood v. Draper, supra, was an action of *quo warranto* and not a suit in equity. It should be noted that in *quo warranto actions* the Attorney General sues for the State and seeks a remedy in behalf of the people. If it be established as a rule that where an action of *quo warranto* is brought by the people for the purpose of determining the right of a public officer to exercise official

powers under a statute claimed to be unconstitutional, as appeared in the Draper case, an injunction *pendente lite* will not be granted, it would be unreasonable to assert that such an injunction might be granted in a suit brought by individuals to test the right of public officers to perform their duties under an alleged unconstitutional law. If the people in an action brought to test the constitutionality of a law involving official title and the performance of official duties, may not have a temporary injunction, it would be unreasonable to permit such an injunction in a suit or action as between individuals where similar questions are involved.

In the case of Morris v. Whalen, 64 How. Pr. 109, 115, this distinction was drawn and the court there said:

"It has already been shown that when a 'person usurps or intrudes into . . . a public office, civil or military', and the Attorney-General brings his action to oust him, no injunction can be obtained *pendente lite;* and would be a little remarkable for a party who, as is conceded, has no right to bring an action to test a title, could obtain a relief which the people cannot be afforded."

This case was commented upon and approved by the General Term in Johnston v. Carside, 65 Hun 209, 20 N. Y. Supp. 327.

It must be obvious to this court without further discussion that to grant the injunction *pendente lite* as requested by the plaintiffs would be a serious interference with school administration in the town in question and would deprive the people of the town school unit of the benefits of a public office which the Legislature has created. As we have shown, the plaintiffs may not legally exercise any powers as to the school in their own district or as to the schools in the town, so that it is not a question of retaining the plaintiffs in office pending the determination of the question of the validity of the act, for so long as the act is in force such plaintiffs have no official powers and may perform no act as to the school in their district. So that if the injunction *pendente lite* is granted, the people represented by the plaintiffs herein would be as seriously inconvenienced and as grievously injured as the residents and children of the other districts in the town school unit. For this reason, if for no other, this court should permit the defendant board of education to continue in office during the pendency of the suit.

3 *An injunction pendente lite should not be granted in an action brought to test the constitutionality of a law unless the invalidity of the act is clearly apparent and irreparable public injury will result unless it be granted*

The general rule is that an injunction *pendente lite* should not be granted upon light grounds or in doubtful cases. Where the right is not clear or the damage great, or the apprehended mischief irreparable, it should not be granted until the rights of the parties are ascertained upon full proof on the final hearing.

See Partridge v. Menck, 1 How. App. Cas. 547, affirming 2 Barb. Ch. 101.

Abraham v. Meyers, 29 Abb. N. C. 384.

Mapleson v. Delpuente, 13 Abb. N. C. 144.

The strongest probability of a decision in favor of the plaintiff must appear.

Hamilton v. Transit Co., 3 Abb. Pr. 255.

As we will attempt to show in the succeeding points in this brief, the contention of the plaintiffs that the law is unconstitutional is without substantial basis. There is a valid presumption in favor of the constitutionality of this law. It was enacted after exhaustive investigation and deliberate consideration by the Legislature and its various committees. As we have before indicated in this brief, the leading educational authorities of the State and country recommended its enactment. Unless the plaintiffs have been able to show to this court that there is a serious infringement upon their constitutional rights by its enactment, they are not entitled to an injunction *pendente lite.*

If this court has the legal right to grant an injunction *pendente lite* in this case, it may exercise such right entirely as a matter of discretion. We submit that the injunction should not be granted in view of the serious situation that would result because thereof, not only in the town of Greenburgh but throughout the State. In this connection the court should take judicial notice of the fact that there are more than one thousand town school units similar to that of the town of Greenburgh, which have recently been organized under this law. In many of such towns questions have arisen similar to those in this case. In many of them districts which have been favored in the past by unreasonably low tax rates have been required to contribute in equality with their neighbors for the support of the schools of the towns. There are naturally many localities where such favored taxpayers have been adversely affected by the attempt made in this law to equalize the burden of taxation. Litigations are contemplated and many have been threatened in various parts of the State to test the validity of the law.

In many of these cases, as in the case at hand, questions of fact will arise which must be tried out in court. The determination of such questions of fact, as well as a determination of the particular questions of law which may arise, will necessarily require considerable time. If it be declared in this case that an injunction *pendente lite* may properly be granted, so that town boards of education may be restrained from exercising any of their powers under the Township Law during the pendency of the suits brought to test its validity, it is readily conceivable that the administration of school affairs in many of the towns of the State will be interrupted and disturbed. In my opinion this situation should rest heavily upon the conscience of the court in arriving at a conclusion as to the exercise of the discretion conferred upon it to grant this injunction.

The injury which the plaintiffs herein anticipate, and which they assert is irreparable, pertains to them exclusively or to the taxpayers of district no. 8 whose taxes have been increased because of the enactment of the township law. They do not assert and they can not establish that the school in their district will be injured by the continuance of the board of education of the town of Greenburgh in office during the pendency of action. As has been sufficiently shown, the other districts in the town will be seriously injured by the suspension of the operations of the board during the continuance of the suit. The people of the town as a whole

will therefore be more seriously injured by the granting of the injunction than will the plaintiffs be by the refusal to grant it.

It was declared in the case of Fitzpatrick v. Flagg, 5 Abb. Pr. 213, that where an injunction will cause greater public injury than can follow from the acts sought to be enjoined, it should not be allowed. This principle may not be controverted. It especially applies in a case where it is sought to nullify the organization of a municipal board or a quasi public corporation created for carrying out a beneficent public object.

4 *The plaintiffs may not under their complaint in this suit obtain a determination as to whether or not district no. 9 (the Elmsford district) of the town of Greenburgh is within the provisions of the law.*

The plaintiffs have urged in their complaint that school district no. 9 of the town of Greenburgh comprises the village of Elmsford, duly incorporated as a village under the village law of the State New York, and upon information and belief that said village has for the year last past had a population of more than fifteen hundred. (See paragraph 24 of complaint.) The plaintiffs further allege that notwithstanding the provisions of said chapter 328 of Laws 1917 the said village of Elmsford participated in the said election of the trustees, and other villages participated in said election. (See paragraph 25 of complaint.) The township law, in section 331, subdivision 1, excepts from the provisions of the law "union free school districts having a population of fifteen hundred or more or employing fifteen teachers or more at the time this act takes effect." The plaintiffs do not allege that district no. 9 is a union free school district, and it nowhere appears in the record of the case that such district is a union free school district. The allegation to the effect that the village of Elmsford has a population of more than fifteen hundred will not permit the introduction of evidence as to the population of the district, since it does not appear in the complaint that the boundaries of such district and the boundaries of the village are coterminous. The village of Elmsford as a village has no connection, either under the Education Law or under the township law, with the school system of the town.

In the plaintiffs' prayer for relief they ask for a determination of their rights and duties as trustees of school district no. 8 Greenburgh, and further request a determination as to the constitutionality of the township law. Their rights and duties as trustees of district no. 8 are in no way affected by the alleged illegal participation of the trustees of school district no. 9 in the election of a town board of education of the town of Greenburgh. If it be determined that such district had a population of more than fifteen hundred and was on this account exempted from the provisions of the law, the plaintiffs as trustees of district no. 8 would have no greater powers or rights than they now possess. The plaintiffs' prayer for relief does not, therefore, include the request for a determination as to the validity of the participation of the Elmsford district in the election of the defendant board of education. A determination of such question may not therefore be made in this connection.

If the plaintiffs insist upon a determination of this question it will involve a protracted trial of an issue of fact and will necessitate the taking

of considerable evidence. It will necessarily delay the final disposition of the case.

The question thus raised by the plaintiffs involves a test of the validity of the election of the defendant board. The title to the offices of members of the board is thus questioned. Such question cannot be tried in this action, but must be tried by an action of *quo warranto* in the name of the people. The cases previously cited in this brief are in point upon this question. Whatever may be the determination of the court as to the remedy sought by the plaintiffs in this action, it must be held, in view of section 1948 of the Code of the decisions thereunder, that the election of the members of the defendant board of education can only be tested by an action of *quo warranto* on the law side of the court.

5 The law is constitutional in all respects and will be sustained upon a final determination of the suit

It may be assumed that the court will not at this time finally dispose of the question of the constitutionality of the township law. It will therefore be unnecessary at this time to present an exhaustive argument in support of the validity of the law. The learned counsel for the plaintiffs in his oral presentation of his case presented authorities upon which he apparently relies to sustain his contention that the law is invalid. It seems proper, therefore, to present briefly authorities and arguments sustaining the constitutionality of the act.

The plaintiffs alleged that the law is unconstitutional in the following respects:

(1) *It is asserted that it is special legislation and discriminatory against Westchester county in that by general language it has excepted Nassau county from its provisions and included Westchester county within it.*

The attorney for the plaintiffs has insisted that the provisions of sections 331 and 351 to the effect that school districts in the several towns of a county which adjoins a city having a population of one million or more and in which there are only two district superintendents, are exempted from its provisions. In his argument he relied upon the case of Matter of Henneberger, 155 N. Y. 420, and read extensively from the opinion of the court as to the effect of language used in a statute intended to make such statute general, although local in its application.

This case has no bearing upon and does not in any way control the disposition of the case at hand. In the Henneberger case the court considered the constitutionality of Laws of 1897, chapter 286, entitled "An act to provide for the widening and improving of the highways in towns having a total population of eight thousand or more inhabitants and containing an incorporated village having a total population of not less than eight thousand and not more than fifteen thousand inhabitants." Such act authorized the improvement upon petition of a highway "or a certain specified portion thereof not less than two miles and a half in length, such portion being wholly without the limits of such incorporated village." It was held that although the language was general in form it was so confined in its operation by the conditions imposed as to make it a local act within the clause of the constitution, article III, section 18, which prohibits the Legislature from passing any private or local bill laying out or altering highways. In this case there was

an attempted evasion of a specific constitutional provision prohibiting the enactment by the Legislature of local or special laws for certain enumerated clauses.

The honorable court apparently considered the question raised as of some significance. The court mentioned the case of Smith v. Smythe, in which a question as to the use of general language in evading certain constitutional restrictions as to local legislation was under consideration. This case is reported in 132 App. Div. 71 and was subsequently reversed in 197 N. Y. 457, wherein the Court of Appeals sustained the conclusion reached by Mr Justice Tompkins. In this case an act entitled "An act to amend the village law relative to lighting certain streets and roads and subdivisions of villages," which merely gave to the board of trustees under certain conditions the power to assume the duty of lighting and caring for certain described streets within the limits of villages, was under consideration. It was apparent that the intention of the act was to limit its application to the village of Bronxville. The whole question depended for its determination upon whether or not the language was such as to constitute an evasion of section 18 of article III of the constitution, prohibiting the passage of a private or local bill, laying out, opening, altering, working or discontinuing roads, highways or alleys.

In all cases that may be cited bearing upon the questions as to the use of general language to describe a particular locality, the question arising for determination is always whether or not the law is violative of some expressed constitutional restriction or prohibition as to the enactment of private or local bills. The plaintiffs' attorney has not cited, and will not be able to cite, any constitutional provision which prevents or in any way limits the power of the Legislature to enact private or local bills relative to the creation of school districts or the administration of school affairs. It is not necessary to cite instances where the Legislature has enacted local and special laws pertaining to educational affairs. The Session Laws are full of such special legislation.

There is no constitutional objection to the inclusion in the act of a specific provision excepting the county of Nassau from its operation. It is for the Legislature to determine as to the localities to be affected by legislation of this kind. If all of the schools and the children of a specified district, town or county are subject to the provisions of a law, it may not be deemed to be class or discriminatory legislation because other counties, towns and districts are not made subject to its provisions.

(2) *It is asserted that the provision made for the election of the first board of education violates the provisions of section 2 of article X of the Constitution.*

This contention is unsound and with no substantial foundation. Article X, section 2, of the constitution, so far as the same applies to this controversy, provides as follows:

"All city, town and village officers, whose election or appointment is not provided for by this constitution, shall be elected by the electors of such cities, towns and villages, or of some division thereof, or appointed by such authorities thereof, as the Legislature shall designate for that purpose.

All other officers, whose election or appointment is not provided for by this constitution, and all officers whose offices may hereafter be created by law shall be elected by the people, or appointed as the Legislature may direct."

A school district officer is not a city, town or village officer. A member of a town board of education is an officer of the town school unit, the extent of which is limited by the boundaries of the school districts comprising such unit, some of which extend into adjoining towns. Such members are officers representing the State in the administration in the locality designated of a state system of education. It is not necessary to cite authorities establishing this proposition. Reference may only be made to the case of Gunnison v. Board of Education, 176 N. Y. 11, in which it was distinctly held that the board of education of the city of New York in the administration of the school affairs of the city exercises a state function and is entirely independent of the other administrative departments of the city.

The office of member of the board of education of the town school unit not being a city, town or village office, it is not subject to the restriction of the home rule clause of this section of the constitution. Such office falls within the last sentence of the section, wherein it is provided that all officers other than county, city, town and village officers, whose election is not provided for by the constitution or whose offices may hereafter be created by law, shall be either elected by the people or appointed as the Legislature may direct. The Legislature has, in the exercise of its power thus conferred, directed that the members of the town board of education first elected under the township law shall be appointed by the trustees and members of the boards of education of the school districts comprising the town school unit. It is not material that the act says that such members shall be elected by such trustees and members of boards of education.

For instance, in the case of People v. Sturges, 27 App. Div. 387, affd. 156 N. Y. 580, it was held that a statute (L. 1895, chap. 247) providing for the "election" of a village president by the board of trustees of the village "is not unconstitutional under this section as designating a mode of selecting that officer other than an election by the people or appointment by local authority." It was held therein that the "election" by the trustees was equivalent to "appointment" within the meaning of section 2 of article X of the constitution.

And so also in the case of State Board of Pharmacy v. Bellinger, 138 App. Div. 12, it was held that article 11 of the public health law, creating the State Board of Pharmacy, was not violative of this section because it provided that the members of the board should be "elected" by a restricted electorate of licensed pharmacists, for while the statute used the word "election" the method of selection amounted in legal effect to an appointment.

In this case the election of members of the town board of education by the trustees and members of the boards of education of the districts comprising the school unit is in effect an appointment and falls clearly within the authority conferred upon the Legislature to direct as to the method of appointing public officers.

(3) *It is asserted that the act violates section* 1 *of article* 18 *of the constitution, which requires the Legislature to provide for the maintenance and support of a system of free common schools.*

The attorney for the plaintiffs has cited no authority in support of this contention. The Legislature has, in the exercise of the comprehensive power conferred upon it, provided for a system of school administration in certain districts prescribed in the law. Other districts not included are left subject to the provisions of the general Education Law or such special acts as may have been enacted applicable thereto. The township law will tend to promote the educational interests of all the children in the districts in the towns which are subject to its provisions. The Legislature has not by excepting certain counties and districts from its provisions deprived such counties and districts of the benefits of a system of free common schools. Public schools are still to be maintained in such districts and counties under the provisions of general or special laws applicable thereto. The township law was enacted by the Legislature in compliance with the mandate of the constitution requiring the maintenance of a "system of free common schools."

(4) *It is further asserted that the law violates the provisions of the constitutions of the United States and of the State of New York in that it deprives district no. 8 Greenburgh of its property without due process and imposes upon it bonded indebtedness incurred by other districts.*

The township law, in section 340, substitutes the board of education of the town school unit for the trustees and boards of education of the districts comprising such unit and confers upon such board the power to control and maintain all school property in the districts of the unit. It further provides, in section 353, that the bonded indebtedness of the school districts in the town which are made subject to the law shall become the bonded indebtedness of the town school unit.

The township law must be regarded as consolidating for administrative and tax purposes all the school districts which are brought within it. It has been the law in this State for more than fifty years that the establishment of school districts or alteration of their boundaries and the consolidation of school districts, is within the control of the Legislature, and provision has always been made for such establishment, alteration or consolidation by authorities indicated by the Legislature. For instance, in sections 128 and 129 of the Education Law, which was originally enacted in 1864, (chap. 555, tit. 6, sec. 8) the school commissioner (now district superintendent) might dissolve one or more school districts and annex the territory thereof to adjoining districts or consolidate such districts into a new district. Where such dissolution and consolidation was effected, the law provided, in section 137, that the property of such districts should become the property of the consolidated district. And in section 134-a, as amended by Laws of 1913, chapter 129, it is provided that where districts are consolidated under sections 128 and 132, the bonded indebtedness of the dissolved districts becomes the bonded indebtedness of the consolidated district. Numerous controversies have arisen in the courts and before the Commissioner of Education and the former Superintendents of Public Instruction involving the validity and effect of such consolidation. No question has ever been raised in any of these cases as to the constitutional power of the Legislature to transfer to the consolidated district the property of the dissolved districts, or to impose upon the consolidated district the bonded indebtedness of the dissolved districts.

In the case of Board of Education v. Storms, 147 App. Div. 679, the board of education of a consolidated district maintained an action against a former

treasurer of one of the dissolved districts to recover money in his hands, which under the section above referred to became the property of the consolidated district. The court held that such action was maintainable, although it does not appear that the court considered the question of the constitutionality of the transfer of the property. It is fair to assume that if there had been any basis for such a contention it would have been raised in this case and controlled the determination of the court.

It is not advisable or necessary at this time to submit to this court a comprehensive discussion of authorities in support of the constitutionality of a law which alters the boundaries, extends the limits or dissolves existing municipalities and creates new ones out of the territory thereof. The United States Supreme Court has in a number of cases sustained the power of the Legislature in this respect. In the case of Mount Pleasant v. Beckwith, 100 U. S. 514, the court said:

"Old towns may be divided and new ones incorporated out of parts of the territory of those previously organized; and in enacting such regulations the Legislature may apportion the common property and the common burdens and may, as between the parties in interest, settle all the terms and conditions of the division of their territory or the alteration of the boundaries as fixed by any prior law."

See also Hunter v. Pittsburgh, 207 U. S. 161, 178.
Vilas v. Manila, 220 U. S. 345, 356.
People ex rel. Hendrickson v. Supervisors, 147 N. Y. 1, 5.
Dillon on Municipal Corporations, 5th ed., Sec. 355.

The State of New York has been late in following other states in their recognition of the educational necessity of abolishing small school units and substituting in place thereof larger units, either by consolidation or by the adoption of the township system. In Massachusetts the so-called township system has been in force and effect for nearly fifty years. The same questions arose under the statute in that state abolishing school districts and substituting in place thereof the township system. It was contended there, as it is here, that the taking over of the property of the school districts by the newly organized town school unit was a deprivation of the property rights of the school district without due process of law. In every case where the question has arisen in the state of Massachusetts under the law consolidating school districts and establishing the township system, the court has sustained the constitutionality of the law and denied that there was any infringement upon existing property rights by the taking over of the property of the school district and by the imposition upon the town of existing indebtedness.

I call the court's attention especially to the cases of Rawson v. Spencer, 113 Mass. 40.

School Dist. No. 1 Stoneham v. Richardson, 23 Pick. (Mass.) 62.

In Michigan, under Laws 1891, chapter 176, a township might be organized into a single school district, and under section 13 of that act it was provided that all school property within the limits of a township incorporated as aforesaid became by force of the act "the property of the public schools of the township, and all debts and liabilities of the school districts of said township as they existed prior to its incorporation under the provisions of the act shall become the liabilities of the public schools of the

township so incorporated." The Supreme Court of that state, in the case of Perizo v. Kessler, 93 Mich. 280, sustained the constitutionality of such provision.

6 *The application for an injunction pendente lite should be denied.*

Respectfully submitted

FRANK B. GILBERT
Attorney for the Commissioner of Education

Replying Memorandum on Behalf of Defendants and the State of New York, Intervener

It is our understanding that the question being considered by the court is a motion for judgment dismissing the complaint upon the pleadings, counsel for plaintiffs having conceded upon the argument that if the act under consideration should be held to be constitutional, its action must fail; but that if the act should be held to be unconstitutional, then the action shall continue and plaintiffs shall be accorded an opportunity of proving facts to sustain their complaint.

The complaint having charged that the act is unconstitutional for the reasons therein stated, no objection will be offered to the form of the action if the act under consideration shall be held to be unconstitutional. If, however, the court shall determine that the act is constitutional, then and in that case it is most respectfully urged that the action in the form in which it has been brought will not lie and that plaintiffs' remedy is either an appeal to the Commissioner of Education from the proceedings of the meeting of district trustees which resulted in the election of the defendant board of education, or an action of *quo warranto* after permission by the Attorney General.

The very plain distinction is that if the act is unconstitutional, then there is no board of education of the town of Greenburgh and there has been no election of such a board, and there are therefore no determinations or proceedings from which to appeal and no office the title to which may be tried out in a *quo warranto* action; but, if on the other hand the act is constitutional, then there has been a meeting of trustees resulting in an election or selection of a board of education of the town of Greenburgh, there is such an office as member of the board of education of the town of Greenburgh and the defendants are de facto members of such board and their title to such office may not, upon abundant authority, be tried out in an equity action.

Cases in support of the proposition above made have been cited in the brief of Mr Gilbert for the State Education Department, previously submitted.

Before proceeding to a consideration of the constitutional questions raised by plaintiffs' counsel, we deem it appropriate to make a few general suggestions with respect to plaintiffs' charge of discrimination against the county of Westchester and to the pretense of plaintiffs' counsel that this is an application to the court for the instruction and direction of trustees.

First: This is not an application to the court for the instruction and direction of trustees in any fair or proper sense. Plaintiffs do not seek the instruction of the court; they seem not to be in any doubt whatever with respect to the course which they should adopt; in fact they have determined what their course should be and are seeking the judgment of the court to assist them in executing their determination.

Further, if the act under consideration is constitutional, these plaintiffs have no existence as trustees, save only for the very limited purposes specified in section 352 of the act under consideration, the township school law.

Second: There has been no discrimination against the county of Westchester. It must be presumed that the township school law is a wise and just enactment of the Legislature. At any rate it is beyond the province of the court to determine that it is unwise and imprudent. Much of the argument contained in plaintiffs' brief against the law might with propriety have been urged before the Legislature which enacted the law, but the legislative discretion is not vested in the court nor in plaintiffs' counsel, but in the Legislature and it is beyond the power of the court to nullify the action of the Legislature when the act in some particular offends the federal or the state constitution.

The act treats Westchester county exactly as it treats every other county in the State, except the county of Nassau, and it is difficult to conceive how it can be contended with success that the county of Westchester has been discriminated against.

It seems to be perfectly plain that if any discrimination is worked by the act, it is against Nassau county which is the only county excepted from the operation of the act, and not Westchester county, which is treated by the act in exactly the same manner as every other county of the State except Nassau.

As to Constitutionality

Plaintiffs contend that the act offends section 1 of article IX, section 2 of article X of the state constitution, and section 1 of article XIV of the federal constitution, or the fourteenth amendment. We shall consider these constitutional provisions in the order stated.

Article IX, Section 1, State Constitution

The section reads as follows:

"Article IX. Common schools. Section 1. The Legislature shall provide for the maintenance and support of a system of free common schools, wherein all the children of this State may be educated."

Plaintiffs' attorney does not discuss this section in his brief, nor did he refer to it upon the oral argument, nor has any authority been cited in support of the contention that the township school law offends this provision of the constitution.

It is respectfully submitted that the Education Law of the State of which the act under consideration is a part, has been enacted by the Legislature in compliance with the constitutional section above quoted, and does provide a system of free common schools wherein all the children of this

State may be educated, we assuming that objection based upon this provision has been abandoned by plaintiffs for the reason that plaintiffs' counsel has not pointed out in what manner he claims this section of the constitution has been offended and did not refer to it upon the argument.

Article X, Section 2, State Constitution

The particular part of this section which counsel claims the township school law offends, reads as follows:

. . . All other officers, whose election or appointment is not provided for by this constitution, and all officers, whose offices may hereafter be created by law, shall be elected by the people, or appointed as the Legislature may direct."

The particular section of the statute which plaintiffs contend violates the above constitutional provision is section 354 which provides the manner in which the first board of education in each town shall be chosen and upon the expiration of their terms how succeeding boards shall be elected.

The objection does not extend to the election of boards of education subsequent to the first board, but is confined to the selection of the first board of education.

With respect to the selection of the first board, the section provides that the first board of education shall be "elected" by the trustees and members of the board of education of the several school districts in such town, subject to the provisions of the article, and goes on to provide in detail how and when and where the trustees and members of boards of education shall be gathered together for the purpose of education, and provides in detail the procedure which shall be followed in order to make the selection.

The contention of plaintiffs is that this machinery and procedure provided for by the Legislature is not an election but an appointment, whereas the Legislature has called it an election; and that inasmuch as it is not an election by the people, it violates the constitutional provisions above cited.

Counsel for plaintiffs has made a very labored effort on his brief to convince the court that this manner of choosing a board of education is not an election but an appointment, and in fact concedes that if section 354 had provided that the first board of education of each town shall be "appointed" by the trustees following exactly the same procedure and employing exactly the same machinery as it has provided, but which it has called an election, the provision would not be violative of the constitutional provision above cited.

Plaintiffs' contention therefore resolves itself into a mere quibble with respect to the use of words. A procedure within the power of the Legislature to provide is contended, for the purpose of construing this act, to be unlawful and unconstitutional simply because the Legislature has called it an election, not because of any objection to the procedure itself.

Of course, there is nothing of substance in this contention.

In People v. Sturgess, 27 App. Div. 387, affirmed 156 N. Y. 580, it was held that chapter 247 of the Laws of 1895 providing for the "election" of a village president by the board of trustees of a village is not unconstitutional under this section as designating a mode of selecting that officer, other than an election by the people or an appointment by local authority.

It was there held that the "election" by the trustees was equivalent to "appointment" within the meaning of section 2 of article X of the state constitution.

In Sturgis v. Spofford, 45 N. Y. 446, it appeared that chapter 467 of the Laws of 1853 provided that three commissioners of pilots should be "elected" by the members of the chamber of commerce and the other two by the presidents and vice presidents of the marine insurance companies of the city of New York represented in the board of underwriters of said city. It was contended that this provision was violative of section 2 of article X of the state constitution because it did not in terms provide that such officer should be "appointed" or elected by the people. The court held that the act was not unconstitutional, saying:

"Although the word election is used in the statute, it cannot be supposed that the legislature intended it in any such sense as that word is used in the constitution, or as the result of the choice by the ordinary mode of voting by the people. The mode prescribed by the statute for selecting these officers is, in legal effect, an appointment, and comes within the meaning of that word as used in the constitution, and the misnomer of the legislature can not change the real character of the act provided for." (Page 449)

In State Board of Pharmacy v. Bellinger, 138 App. Div. 12, it was held that article XI of the public health law creating the State Board of Pharmacy, was not violative of section 2 of article X of the state constitution because it provided that the members of the board should be "elected" by a restricted electorate of licensed pharmacists, for while the statute used the word "election," the method of selection amounted in legal effect to an appointment.

The decision in the pharmacy case cited Sturgis v. Spofford (supra) and of it said: "This authority is decisive on the point now raised."

We respectfully submit that these decisions of the courts of New York are controlling upon this question and conclusively establish the proposition that where a statute uses the terms "election" and the method described is that of an appointment, the requirements of the constitutional provision have been met.

14th Amendment, Federal Constitution

Section 1 of article XIV reads as follows:

"All *persons* born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the state wherein they reside. No state shall make or enforce any law which shall abridge the privileges or immunities of *citizens* of the United States; nor shall any state deprive any *person* of life, liberty, or property, without due process of law, nor deny to any *person* within its jurisdiction the equal protection of the laws."

It is our contention that this section of the federal constitution is intended to protect the *personal* rights of *individual citizens* and that it has no proper application to a statute which assigns or delegates to subdivisions of the State details of governmental functions; and that political subdivisions of the State, created by the Legislature, have no rights as such as against the State either under the fourteenth amendment to the federal constitution or any other provision of constitutional or statute law.

Markey v. County of Queens, 154 N. Y. 675.

County of Albany v. Hooker, 204 N. Y. 1.

In the case last cited it was held, quoting from the head note which is a succinct statement of the opinion:

"The state has exercised its sovereign power by dividing its territory into counties and imposing upon them certain governmental and political powers and duties. In the exercise of such powers and in the performance of such duties *the counties are mere agents of the state and component parts of it.* They are not, in the exercise of such authority, subject to suit any more than the state itself, and cannot maintain an action against the state of whose sovereign power they are a part, or against state officers who are expressly charged with the performance of sovereign power.

"In the exercise of certain corporate powers counties have been treated as quasi corporations and have sued and been sued as such; but authority to sue and be sued as quasi corporations has been restricted to matters pertaining to them in their corporate capacity as distinguished from their governmental and political capacity.

"Counties are trustees only of the property held for public use. *They are not the guardians and protectors of private and individual interests or property of the citizen.* They may not intervene by action to protect or redress the individual citizen in respect to wrongs or injury to his person or property. Their power as well as duty is restricted to the protection and preservation of property possessed by them in their corporate capacity."

The principle enunciated by the court in the case last above cited is applicable with as great, if not greater force to a school district.

Gunnison v. Board of Education, 176 N. Y. 11.

In the Gunnison case, at pages 16 and 17, the court says:

"It is apparent from the general drift of the argument that the learned counsel for the defendant is of the opinion that the employment of the teachers in the public schools and the general conduct and management of the schools is a city function in the same sense as it is in the case of the care of the streets or the employment of police and the payment of their salaries and compensation; but that view of the relations of the city to public education, if entertained, is an obvious mistake. The city cannot rent, build or buy a schoolhouse; it cannot employ or discharge a teacher, and has no power to contract with teachers with respect to their compensation. There is no contract or official relation, express or implied, between the teachers and the city. *All this results from the settled policy of the state* from an early date to divorce the business of public education from all other municipal interests or business, and to take charge of it as a peculiar and separate function through agents of its own selection, and immediately subject and responsive to its own control. To this end it is enacted in the general laws of the state that all school trustees and boards of education shall be corporations with corporate powers, which, of course, includes the power to sue and be sued in all matters relating to the control and management of the schools . . . The only purpose for which the defendant (the board of education of the city of New York) was created a corporate body was to conduct a system of public education in a designated division of the state and manage and control the schools therein."

It should be remembered that plaintiffs did not, nor do they assume to represent the county of Westchester, but only a single school district within one town of Westchester county. There is nothing in the complaint to indicate that the entire county of Westchester and its citizens, with the single exception of the plaintiffs' school district, do not favor and approve the township school law, or that that act is in any way diverse to the interest of the county of Westchester and its citizens.

The act under consideration should be treated and considered as though specific exemption from the operation of its provisions for the county of

Nassau were therein declared because the county of Nassau is the only county to which the exception complained of by plaintiffs applies.

It was within the power of the Legislature and within its legislative discretion to determine that such conditions existed with respect to the county of Nassau as to make it wise to exempt that county from the operation of this statute, and there being no constitutional provision to restrict the Legislature in the exercise of its discretion in this respect, it is beyond the power of the courts to nullify the action of the Legislature.

In Laramie County v. Albany County et al., 92 U. S. 307, it is said at page 308:

"Counties, cities, and towns are municipal corporations, created by the authority of the legislature; and they derive all their powers from the source of their creation, *except where the constitution of the State otherwise provides.* Beyond doubt, they are, in general, made bodies politic and corporate; and are usually invested with certain subordinate legislative powers to facilitate the due administration of their own internal affairs, and to promote the general welfare of the municipality. *They have no inherent jurisdiction to make laws, or to adopt governmental regulations; nor can they exercise any other powers in that regard than such as are expressly or impliedly derived from their charters, or other statutes of the State.*"

Again at page 310 the court says:

"Corporations of the kind are properly denominated public corporations, for the reason that they are but parts of the machinery employed in carrying on the affairs of the State; and it is well-settled law, that the charters under which such corporations are created may be changed, modified, or repealed, as the exigencies of the public service or the public welfare may demand. 2 Kent, Com., 12th ed., 305; Angell & Ames on Corp., 10th ed., sect. 31; McKim v. Odom, 3 Bland, 407; St. Louis v. Allen, 13 Mo. 400; The Schools v. Tatman, 13 Ill. 27; Yarmouth v. Skillings, 45 Me. 141.

"Such corporation are composed of all the inhabitants of the Territory included in the political organization; and the attribute of individuality is conferred on the entire mass of such residents, *and it may be modified or taken away at the mere will of the legislature, according to its own views of public convenience, and without any necessity for the consent of those composing the body politic.* 1 Greenl. Ev., 12th ed., sect. 331."

Again at page 311 the court says:

"Public duties are required of counties as well as of towns, *as a part of the machinery of the state;* and, in order that they may be able to perform those duties, they are vested with certain corporate powers; but their functions are wholly of a public nature, and *they are at all times as much subject to the will of the legislature as incorporated towns, as appears by the best text-writers upon the subject and the great weight of judicial authority.*

"Institutions of the kind, whether called counties or towns, *are the auxiliaries of the State in the important business of municipal rule, and can not have the least pretension to sustain their privileges or their existence upon any thing like a contract between them and the legislature of the State because there is not and can not be any reciprocity of stipulation, and their objects and duties are utterly incompatible with every thing of the nature of compact. Instead of that, the constant practice is to divide large counties and towns, and to consolidate small ones, to meet the wishes of the residents, or to promote the public interests, as understood by those who control the action of the legislature. Opposition is sometimes manifested; but it is everywhere acknowledged that the legislature possesses the power to divide counties and towns at their pleasure, and to apportion the common property and the common burdens in such manner as to them may seem reasonable and equitable.* (Citing cases.)

"Political subdivisions of the kind are always subject to the general laws of the state; and the Supreme Court of Connecticut decided that the legislature of that State have immemorially exercised the power of dividing towns at their pleasure, and upon such division to apportion the *common property and the common burdens* as to them shall seem reasonable and equitable. (Citing cases.)

"Such corporations are the mere creatures of the legislative will; and, inasmuch as all their powers are derived from that source, it follows that those powers may be enlarged, modified, or diminished at any time, without their consent, or even without notice. They are but subdivisions of the state, deriving even their existence from the legislature. *Their officers are nothing more than local agents of the state; and their powers may be revoked or enlarged and their acts may be set aside or confirmed at the pleasure of the paramount authority, so long as private rights are not thereby violated.*"

Again at page 313 the court says:

"Old towns may be divided, or a new town may be formed from parts of two or more existing towns; and the legislature, if they see fit, may apportion the common property and the common burdens, even to the extent of providing that a certain portion of the property of the old town shall be transferred to the new corporation.

"In dividing towns, the legislature may settle the terms and conditions on which the division shall be made. It may enlarge or diminish their territorial liabilities, may extend or abridge their privileges, and may impose new liabilities. Towns, says Richardson, C. J., are public corporations, created for purposes purely public, empowered to hold property, and invested with many functions and faculties to enable them to answer the purposes of their creation.

"There must, in the nature of things, be reserved, by necessary implication, in the creation of such corporations, a power to modify them in such manner as to meet the public exigencies. Alterations of the kind are often required by public convenience and necessity; and we have the authority of that learned judge for saying that it has been the constant usage, in all that section of the Union, to enlarge or curtail the power of towns, divide their territory, and make new towns, whenever the convenience of the public requires that such a change should be made."

To the same effect are Worcester v. Worcester Consolidated Street Railway Co., 196 U. S. 539, and Kies v. Lowrey, 199 U. S. 233.

The case last cited is a school district case and holds, quoting from the headnote:

"Where the legislature of the State has the power to create and alter school districts and divide and apportion the property thereof, no contract arises in favor of any district created by an act, the obligation whereof is later impaired by a subsequent act altering the districts and transferring property, nor does such later act amount to the taking of the property of the district taken without due process of law."

In this case it appeared that the constitution of the state of Michigan required the Legislature to establish and provide a system of public schools, whereby a school shall be kept open at least three months in each year in every school district in the state. In fulfillment of this constitutional requirement legislation had been enacted from time to time by the Legislature of Michigan providing for the formation of school districts, among others four districts in the townships of Somerset and Moscow, county of Hillsdale.

In 1901 the Legislature passed an act to incorporate the public schools of the village of Jerome, Hillsdale county, Michigan, define the boundaries thereof, provide for the election of trustees, fix their powers and duties and

provide for the distribution of territory of the disorganized districts, by the terms of which act one of the districts formed in the townships of Somerset and Moscow, in which the village of Jerome is situated, and portions of other districts, was set off and incorporated in one school district to be known as "the public schools of the village of Jerome."

The act appointed defendants in error trustees of the new district, to continue in office until their successors should be elected, as provided in the act, *and gave to the new district the property within its limits which had belonged to the districts from which it was created, and required the new district to assume and pay the debts and obligations of the old districts.* The new district did not include all the lands of the old districts.

The constitutionality of the act was attacked and the act was held constitutional by the state courts.

Appeal was, however, taken to the federal courts, the claim being made that the act impaired the obligation of contracts within the meaning of the federal constitution.

The act was held to be constitutional by the Supreme Court of the United States, the court citing with approval Laramie County v. Albany County et al. (supra), the court saying (199 U. S. 239) among other things:

"The districts did not hold this property under any contract with the state, but as a public agency. . . . If the legislature of the state has the power to create and alter school districts and divide and apportion the property of such districts no contract can arise, no property of a district can be said to be taken, and the action of the legislature is compatible with a republican form of government even if it be admitted that section 4, article IV, of the constitution applies to the creation of, or the powers or rights of property of, the subordinate municipalities of a state." (Page 239.)

The statute books contain hundreds of general statutes from the operation of the provisions of which, or parts of which, specified counties and cities have been exempted, and this is peculiarly true with respect to schools. Until the enactment of the city school law of 1917 in no two cities of the State were the school systems organized, controlled and administered in all respects in exactly the same way. In fact, in the city school law, chapter 786 of the Laws of 1917, more than two hundred and fifty provisions of statute law applicable to the school systems in the several cities of the State were repealed. Even though the statute affects and restricts individual and personal rights, it is within the power of the Legislature to exempt one or more counties from the operation of its provisions.

People v. Havnor, 149 N. Y. 195.

In the Havnor case (supra) the prevailing opinion quotes with approval from the opinion of the Appellate Division the following:

"If the legislature has power to regulate the observance and prevent the desecration of the Sabbath, it has the power to say what acts in the different localities of the state it is necessary to prohibit to accomplish this purpose. It is quite conceivable that an act in one locality, thickly settled, should be prohibited which in sparsely settled districts of the state could be allowed, and for this reason an act might be objectionable in one district, but not in another. All of these regulations have in view the proper observance of the day, and are within the discretion of the Legislature."

If, as is provided in section 1 of article IX of the state constitution, upon the Legislature is imposed the duty of providing "for the maintenance and

support of a system of free common schools, wherein all the children of this State may be educated," and if, as held in Albany County v. Hooker (supra), the subdivision of the State, created by the Legislature, are the mere agents of the State, created for the convenience of the State to assist in the exercise of the governmental powers of the State, and have no powers and rights except such as are specifically conferred by the Legislature, it must follow as in the Havnor case (supra) that the Legislature has power to say what things may be done, and by whom, with respect to the administration of details of the school system in the different localities of the State. It should be borne in mind that the Education Law, including the township school article thereof, provides a system of free common schools for all of the children of the State and each locality thereof, the system of instruction in which is uniform throughout the State, the only difference being one of territorial extent of the school unit.

It should be remembered also that counsel for plaintiffs upon the argument bestowed upon the township school law the benediction of his approval with respect to its application to sixty counties in the State, including the county of Nassau, his only criticism being that the county of Westchester had not been exempted from the application of its provisions as Nassau had been.

Counsel for the plaintiffs has not cited upon his brief, nor did he refer upon the argument to a single adjudicated case where a statute similar to the one now under consideration had been adjudged to be violative of any constitutional provision upon any of the grounds alleged in the complaint herein, for the reason, we believe, that no such holding has ever been made. Counsel has in his brief quoted from a number of adjudicated cases a great mass of language, but has failed with respect to every case to state the facts of the case and the nature of the statute under consideration by the courts with respect to which the quoted language was used.

An examination of the cited cases discloses that no one of them involved a statute of the nature of the one here under consideration.

In the Henneberger case, 155 N. Y. 420, the act under consideration was a local act and not a general act, although an attempt had been made to phrase it, or parts of it, in such language as to make it a general act, and was therefore violative of section 18 of article III of the state constitution which inhibits the Legislature from passing any private or local bill laying out a highway.

Johnson v. The City of Milwaukee, 88 Wis. 383, held that certain statutes authorizing cities operating under special charters to issue bonds for the improvement of streets, parks and sewer systems, were not violative of a provision of the constitution of Wisconsin which forbids special legislation to amend the charters of cities.

In re Home Discount Co., 147 Fed. 538, was a case considering the constitutionality of an act of the state of Alabama regulating the business of money brokers.

In State v. Richards, 42 N. J. Law 435, the question was whether the statute under consideration violated the constitution of the state of New Jersey in that the object of the statute was not expressed in its title and that it was, though general in terms, in fact a local or special law regulating the

internal affairs of towns and counties, the power to enact which was denied the Legislature by the New Jersey constitution.

Sutton v. The State, 96 Tenn. 696, held a statute of the state of Tennessee to be unconstitutional because it was class legislation and violative of a provision of the constitution of the state of Tennessee.

Gulf C. & S. Railway v. Ellis, 165 U. S. 150, held that a statute which imposed upon railroad companies penalties in the nature of attorneys' fees in actions for debt, was unconstitutional as denying equal protection of the law, for the reason that attorneys' fees were not recoverable against citizen defendants in similar cases.

Yick Wo v. Hopkins, 118 U. S. 356, held a municipal ordinance regulating the carrying on of public laundries within the limits of a municipality to be unconstitutional and violative of the fourteenth amendment to the federal constitution because it conferred upon the municipal authorities arbitrary power at their own will and without regard to discretion in the legal sense of the term, to give or withhold consent as to the persons or places by whom and where the business might be carried on. The determination is placed upon the ground that the guarantees of protection contained in the fourteenth amendment to the constitution extend to all *persons* within the territorial jurisdiction of the United States without regard to differences of *race, color or nationality.*

Hall v. Geiger-Jones Co., 242 U. S. 539, involved the constitutionality of the Ohio "Blue Sky Law" which required dealers in stocks and other corporate securities to obtain licenses to carry on such business within the state.

Central Lumber Co. v. South Dakota, 226 U. S. 157, considered the constitutionality of a statute regulating discriminatory sales made within the state of South Dakota for the purpose of destroying competition.

New York Sanitary Utilization Co. v. Department of Health, 32 Misc. 577, involved the constitutionality of chapter 663 of the Laws of 1900 which forbade the continuance within the borough of Brooklyn of the business of rendering or treating garbage, etc., by steam or by boiling. It was held that the statute was violative of section 1 of article I of the state constitution, in that the statute, although not declaring the business to be a nuisance, arbitrarily and unreasonably prohibits the *citizen* from engaging in it in Brooklyn, while permitting it in the other boroughs of the city of New York.

Taylor v. Porter, 4 Hill 140, held a statute authorizing a private road to be laid out over the lands of a person without his consent to be unconstitutional because it deprived the citizen of his rights, privileges and property without due process of law and contrary to the law of the land.

Matter of Jacobs, 98 N. Y. 98, held to be unconstitutional a statute which prohibited the manufacture of cigars and the preparation of tobacco in tenement houses.

People v. Marks, 99 N. Y. 377, held to be unconstitutional a statute prohibiting the manufacture or sale as an article of food, of any substitute for butter or cheese produced from pure, unadulterated milk or cream.

Foster v. Scott, 136 N. Y. 577, held to be unconstitutional a provision of the New York Consolidation Act which provided that no compensation should be allowed to the owner of land taken for a street or for any building erected or placed thereon after the filing of a map of the street as pre-

scribed by the terms of the act, for the reason that said act by its terms imposed a restriction upon the use of the land which amounted to an incumbrance.

People v. Rosenberg, 138 N. Y. 410, considered the constitutionality of a statute declaring it to be unlawful for any person to carry on the business of fat rendering, bone boiling or the manufacture of fertilizers or any such business as a public nuisance within the corporate limits of a city.

Health Department v. Rector, 145 N. Y. 32, considered the constitutionality of a provision of the New York Consolidation Act declaring that tenement houses in the city previously erected should be furnished by the owners with water "when they shall be directed so to do by the board of health, in sufficient quantity at one or more places on each floor occupied or intended to be occupied by one or more families." The act was held to be unconstitutional.

People v. Havnor, 149 N. Y. 195, is the barber case above cited and discussed.

Colon v. Lisk, 153 N. Y. 188, held to be unconstitutional an act of the New York Legislature which provided for the summary seizure of any boat or vessel used by one person in interfering with oysters or other shell fish belonging to another, and for the forfeiture and sale of such boat or vessel, and for the payment of the avails to the commissioners of fisheries, game and forest, by an exclusive procedure before a justice of the peace, with no provision for a jury trial.

Lawton v. Steele, 152 U. S. 133, held to be unconstitutional a statute of the State of New York which provided that fishing nets set or maintained upon waters of the State, or upon the shores of any island in such waters, in violation of the statutes of the State enacted for the protection of fish, may be summarily destroyed by any person, and that it shall be the duty of certain officers to abate, forthwith remove or destroy them, and that no action for damages shall lie or be maintained against any person for or on account of such seizure or destruction, as the statute was a lawful exercise of the police power of the State and does not deprive the citizen of his property without due process of law.

Minnesota v. Barber, 136 U. S. 313, held to be unconstitutional a statute of the state of Minnesota providing for the inspection before slaughtering of cattle, sheep and swine designed for slaughter for human food, because said statute provided, as a condition of sales in Minnesota of fresh beef, veal, mutton, lamb or pork, that the animals from which such meats were taken, must have been inspected *within that state* before being slaughtered, in that it discriminated against the products and business of other states in favor of the products and business of Minnesota, and was repugnant to the provision of the federal constitution giving to Congress the power to regulate the commerce among the several states, as well as to the provision of said constitution declaring the citizens of each state shall be entitled to all of the privileges and immunities of citizens in the several states.

Collins v. New Hampshire, 171 U. S. 30, was an oleomargarine case which held that a statute of the state of New Hampshire prohibiting the sale of oleomargarine as a substitute for butter unless it is of pink color, is invalid because it was impossible to make it pink and was therefore prohibitory.

Thus it will be seen that all of the cases cited by plaintiffs' counsel on his brief involved the personal or property rights of the individual citizen and furnished no authority in support of the contention made by plaintiffs here that plaintiffs' school district may escape the operation of the township school law, because plaintiffs claim that the act is discriminatory against that district or against the county of Westchester.

Plaintiffs' difficulty is that there is no provision in the federal constitution or in the constitution of this State affecting the case at bar, in the interpretation of which the language quoted from the cases cited by plaintiffs is pertinent. The act under consideration must be tested not by language employed in the decisions of cases nowise similar, but by the express provisions of the constitutions, federal and state; and, as before urged in this brief, there is no provision of either constitution in any way limiting the Legislature with respect to the matter of providing a system of common schools, except that such school shall be free and that all children of the State may be educated therein.

Appraisal of School Property and Levy against Town for Value Thereof

It is provided in section 353 of the township school law that within one year from the taking effect of the law

"the value of the school property in the several districts which are made subject to the provisions hereof shall be appraised and determined by a commission consisting of the supervisor of the town, the chairman of the town board of education and the district superintendent of schools."

In subdivision 3 of such section it is provided that the value of the school property in each district as so appraised shall, after deducting the outstanding bonded indebtedness of the district, be credited to such district and charged against the town. The tax levied against the town on account of such property is to be levied and collected in five equal annual installments, and each annual installment is to be included in the annual tax budget of the town.

It is made the duty of the commission created as provided in such section, to apportion the amount so credited to the district "among the owners or possessors of taxable property in the district in the ratio of their several assessments on the last corrected assessment roll of the town." It is then provided in subdivision 4 of the section that certificates of credit shall be issued to such owners or possessors of taxable property in the district, and such certificates of credit are made payable only out of moneys raised by tax against the town "on account of the school property acquired by such town."

It is insisted by the counsel for the plaintiffs that the provision for the appraisal of the school property of the districts in a town school unit and the apportionment of the appraised value of such property among the owners or possessors of taxable property in the district is unconstitutional. The complaint contains no allegation relative to the appraisal of such property and the apportionment of the value among the owners or possessors of taxable property in the district. The defendant board of education of the town

of Greenburgh has no duty to perform in respect to this appraisal or apportionment. The statute creates a special commission to perform this duty. No effort has been made by any officer with a view of appraising such property or apportioning its value. The section makes it the duty of the Commissioner of Education to prescribe the rules under which such appraisal and apportionment are to be made. No such rules have yet been prescribed.

It is therefore insisted that the constitutionality of the provision referred to may not be considered or determined in this action. Such determination can be made only in an action directly brought for such purpose, to which the commission created for the purpose of such appraisal and apportionment is made a party.

The counsel for the plaintiffs in asserting the unconstitutionality of this provision relied upon the case of Water Company v. Wade, 59 N. J. Law 78. In this case the court had under consideration a somewhat similar provision contained in the New Jersey statute. The New Jersey act of May 25, 1894, consolidated the several school districts in each township into one school district and transferred to the consolidated district all of the property of the several school districts and also imposed upon the town all outstanding bonded indebtedness. The act in question provided a general scheme for the administration of the schools in the consolidated district by a township board of education. Many of the features of our township law are similar to the provisions of the New Jersey act.

Section 27 of the New Jersey act of 1894 provided for an appraisal of the property of the several school districts in the consolidated district and made the value thereof a charge against the town. This section was amended in 1895 by providing for remitting

"to the taxpayers of each school district as said district existed on the 30th day of June last, one-fifth of the appraised value of the school property belonging to said school district, and yearly thereafter one-fifth of the value of said property so appraised as aforesaid shall be assessed and remitted until the total appraised value of said property has been remitted."

This provision as to the remission of the value of the property to the taxpayers of the several districts was declared unconstitutional. The reasons for so holding are set forth at length and it is not necessary to quote the same in this connection.

The case relied upon by the plaintiffs' counsel is not necessarily controlling in this State. The courts in other states where similar acts have been enacted have sustained the provisions requiring the appraisal and apportionment of appraised values among taxpayers and owners of taxable property. It is submitted that the weight of authority upon this proposition is in favor of the validity of such provision.

In New Hampshire the township system of administration of public schools was adopted in 1885. In section 2 of chapter 43 of Laws of 1885, provision was made for the appraisal of the property of the several districts and the apportionment of the value among the taxpayers of the district. The validity of this provision does not seem to have been questioned, although in the case of Perry v. Fitzwilliam, 64 N. H. 289, the question of an appraisal of the property and an assessment of the same against the town was considered and action directed thereunder.

In Massachusetts the school district system was abolished by chapter 110 of the Statutes of 1869. By section 2 of this act each town in which the system existed was directed forthwith to take possession of the schoolhouses, land and other property owned and used by the several school districts therein, "appraise the same, levy a tax therefor and remit the amount of the tax to the taxpayers of the district." The constitutionality of the Massachusetts township law was considered in the case of Whitney v. Stow, 111 Mass. 366. In this case the court said:

"The power of the legislature to abolish, at its discretion, school districts or other districts, established by its authority for special municipal purposes, is undoubted. It was equally within the constitutional power of the same legislature which abolished the school districts and merged them in the town and provided for the transfer to the latter of the property of the former, to charge the town with the whole or any part of the debts of the district. The case falls within the principle upon which it has long been held that the legislature, on dividing one town or county into two, or annexing one town to another, may provide what part of the property of the first corporation its successor should take, and what part of its obligations the latter should bear and discharge, and that a provision as to the burden and payment of such obligations may be made either in the original act of division or annexation or in a supplemental act passed at the same session."

In the state of Rhode Island, chapter 447 of the Public Laws provides for the abolishing of the school district system and the adoption of the town system. The act provides that the title to all school property shall vest in the town, subject to an appraisal to be made by a commission to be appointed by the court. The act provides that

"At the next annual assessment of taxes thereafter a tax shall be levied upon the whole town equal to the amount of the said appraisal; and there shall be remitted to the taxpayers of each district their proportional share of the appraised value of the school property in such district; provided that if any district be in debt and said debt shall be assumed by the town, the amount of such debt shall be deducted from the whole amount to be remitted to the taxpayers of said district."

This provision was declared to be constitutional and the general purpose of it was emphatically approved in the case of Matter of Town Council of Cranston, 18 R. I. 417. The constitutionality of this provision was again under consideration and was sustained in the cases of Matter of School Committee, Town of Johnston, 19 R. I. 279; Matter of Cumberland, 21 R. I. 576.

In the case of Matter of North Smithfield, 26 R. I. 164, the court held that the Public Laws of Rhode Island, cap. 1101, abolishing all school districts on and after January 1, 1904, and vesting the title in all of the schoolhouses, land, furniture, and other property which was vested in the district, in the town in which the district was located, and providing for the appraisal of such property, is not in violation of the constitutional prohibition against the deprivation of property without due process of law, since the law affects no private right of property, but is a mere transfer of public property from one quasi public corporation to another.

In the case of Tefft v. Lewis, 27 R. I. 9, the court in discussing the same statute said:

"In this connection it may be observed that the tax which is to be levied under said act is not a tax for revenue, as it is all to be remitted to the

taxpayers under the provisions of said act, but its sole purpose is to equalize the burdens of the new school system upon all the taxpayers of the town. And as it is matter of common knowledge that some school districts are possessed of property which is much more valuable than that possessed by others, some such scheme as the one devised by the General Assembly in said act is necessary in order to do justice as between the taxpayers of such school districts. If, for instance, a given district has property of the value of ten thousand dollars, while an adjoining district has property of only the value of one thousand dollars, it would clearly be very inequitable to require the taxpayers of the first named district to contribute an equal percentage, with that required of the second, of the amount represented by the entire appraisal of the property of all the school districts in the town; for in the one case an equitable adjustment of the matter might entitle the taxpayers to more than enough to pay their proportional part of the tax, so that as a matter of fact they would not be taxed at all, while in the other case the taxpayers might be called upon to contribute something towards the equalization of the burden aforesaid — or perhaps it may be more properly said, to contribute something towards the common ownership of all the school property, as this is what is intended to be accomplished by the change which the statute makes. The town is to own — indeed, does now own — all of the school property which was heretofore owned by all of the school districts within its borders. And it is only fair to all concerned so to adjust the rights growing out of the previous ownership of said school property by the respective districts as to compel those taxpayers who have not already contributed an amount equal to their share of the present total value of all the school property in the town to do so, and also to remit to those who have already paid more than their share of said total value, the overplus heretofore paid by them."

Assuming that the provisions of the township school law of this State relative to the appraisal of the school property of school districts which are brought into the township system and the apportionment of such value among the taxpayers of such districts is unconstitutional, it does not in any sense affect the validity of the other provisions of the law. It is not, as suggested by the counsel for the plaintiffs, a fundamental provision of the law. It is merely a matter of detail, which may be entirely eliminated without in any way affecting the operation of the statute.

Respectfully submitted,

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Supplemental Brief by Defendant

Appraisal of School Property and Levy against Town for Value Thereof

It is provided in section 353 of the township school law that within one year from the taking effect of the law "the value of the school property in the several districts which are made subject to the provisions hereof shall be appraised and determined by a commission consisting of the supervisor of the town, the chairman of the town board of education and the district superintendent of schools."

In subdivision 3 of such section it is provided that the value of the school property in each district as so appraised shall, after deducting the outstanding bonded indebtedness of the district, be credited to such district and charged against the town. The tax levied against the town on account of such property is to be levied and collected in five equal annual installments, and each annual installment is to be included in the annual tax budget of the town.

It is made the duty of the commission created as provided in such section to apportion the amount so credited to the district "among the owners or possessors of taxable property in the district in the ratio of their several assessments on the last corrected assessment roll of the town." It is then provided in subdivision 4 of the section that certificates of credit shall be issued to such owners or possessors of taxable property in the district, and such certificates of credit are made payable only out of moneys raised by tax against the town "on account of the school property acquired by such town."

It is insisted by the counsel for the plaintiffs that the provision for the appraisal of the school property of the districts in a town school unit and the apportionment of the appraised value of such property among the owners or possessors of taxable property in the district is unconstitutional. The complaint contains no allegation relative to the appraisal of such property and the apportionment of the value among the owners or possessors of taxable property in the district. The defendant board of education of the town of Greenburgh has no duty to perform in respect to this appraisal or apportionment. The statute creates a special commission to perform this duty. No effort has been made by any officer with a view of appraising such property or apportioning its value. The section makes it the duty of the Commissioner of Education to prescribe the rules under which such appraisal and apportionment are to be made. No such rules have yet been prescribed.

It is therefore insisted that the constitutionality of the provision referred to may not be considered or determined in this action. Such determination can only be made in an action directly brought for such purpose, to which the commission created for the purpose of such appraisal and apportionment is made a party.

The counsel for the plaintiffs in asserting the unconstitutionality of this provision relied upon the case of Water Company v. Wade, 59 N. J. Law 78. In this case the court had under consideration a somewhat similar provision contained in the New Jersey statute. The New Jersey act of May 25, 1894, consolidated the several school districts in each township into one school district and transferred to the consolidated district all of the property of the several school districts and also imposed upon the town all outstanding bonded indebtedness. The act in question provided a general scheme for the administration of the schools in the consolidated district by a township board of education. Many of the features of our township law are similar to the provisions of the New Jersey act.

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school district as said district existed on the 30th day of June last, one-fifth of the appraised value of the school property belonging to said school district, and yearly thereafter one-fifth of the value of said property so appraised as aforesaid shall be assessed and remitted until the total appraised value of said property has been remitted." This provision as to the remission of the value of the property to the taxpayers of the several districts was declared unconstitutional. The reasons for so holding are set forth at length and it is not necessary to quote the same in this connection.

The case relied upon by the plaintiffs' counsel is not necessarily controlling in this State. The courts in other states where similar acts have been enacted have sustained the provisions requiring the appraisal and apportionment of appraised values among taxpayers and owners of taxable property. It is submitted that the weight of authority upon this proposition is in favor of the validity of such provision.

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"At the next annual assessment of taxes thereafter a tax shall be levied upon the whole town equal to the amount of the said appraisal; and there shall be remitted to the taxpayers of each district their proportional share

of the appraised value of the school property in such district; provided that if any district be in debt and said debt shall be assumed by the town, the amount of such debt shall be deducted from the whole amount to be remitted to the taxpayers of said districts."

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"In this connection it may be observed that the tax which is to be levied under said act is not a tax for revenue, as it is all to be remitted to the taxpayers under the provisions of said act, but its sole purpose is to equalize the burdens of the new school system upon all the taxpayers of the town. And as it is matter of common knowledge that some school districts are possessed of property which is much more valuable than that possessed by others, some such scheme as the one devised by the General Assembly in said act is necessary in order to do justice as between the taxpayers of such school districts. If, for instance, a given district has property of the value of ten thousand dollars, while an adjoining district has property of only the value of one thousand dollars, it would clearly be very inequitable to require the taxpayers of the first-named districts to contribute an equal percentage, with that required of the second, of the amount represented by the entire appraisal of the property of all the school districts in the town; for in the one case an equitable adjustment of the matter might entitle the taxpayers to more than enough to pay their proportional part of the tax, so that as a matter of fact they would not be taxed at all, while in the other case the taxpayers might be called upon to contribute something towards the equalization of the burden aforesaid — or perhaps it may be more properly said, to contribute something towards the common ownership of all the school property, as this is what is intended to be accomplished by the change which the statute makes. The town is to own — indeed, does now own — all of the school property which was heretofore owned by all of the school districts within its borders. And it is only fair to all concerned so to adjust the rights growing out of the previous ownership of said school property by the respective districts as to compel those taxpayers who have not already contributed an amount equal to their share of the present total value of all the school property in the town to do so, and also to remit to those who have already paid more than their share of said total value, the over-plus heretofore paid by them."

Assuming that the provisions of the township school law of this State relative to the appraisal of the school property of school districts which are brought into the township system and the apportionment of such value among the taxpayers of such districts is unconstitutional, it does not in

any sense affect the validity of the other provisions of the law. It is not, as suggested by the counsel for the plaintiffs, a fundamental provision of the law. It is merely a matter of detail, which may be entirely eliminated without in any way affecting the operation of the statute.

Memorandum on behalf of plaintiffs in support of motion for injunction pendente lite

This suit is brought by the plaintiffs as trustees of school district no. 8, holding, pursuant to chapter 16 of the Consolidated Laws, all property vested and transferred to them as trustees for the use of the schools in the district. The trustees possess all the powers and are subject to all the duties, liabilities and penalties imposed by the Education Law upon such trustees, including the holding of schoolhouse property, the custody and safety thereof and the levying, assessing and collection of taxes sufficient for the maintenance of said schools. The plaintiffs now own and hold the site and buildings used for school purposes on the Dobbs Ferry road, having an approximate value of sixteen thousand dollars ($16,000) and the defendants, Bunselmeyer, Emerick and Schock claim to be the duly authorized board of trustees under and pursuant to chapter 328 of the Laws of 1917, and notwithstanding the protests of the plaintiffs, the defendants have proceeded and are now proceeding to exercise authority over the school property within the school district no. 8 and have asserted and are still asserting their right to levy a tax thereon and have demanded of the plaintiffs that they turn over to the defendants all school property of every kind, nature and description in their possession, and unless there is a speedy determination of the questions therein involved, great hardship and irreparable damage will ensue to the taxpayers of this district and the administration of the schools will be confused and the plaintiffs interfered with in the performance of duties put upon them by law, of administering the property placed in their hands as trustees. Having no adequate remedy at law and because of the interference with them in the performance of their duty, they pray this court for a determination of their rights and duties as trustees aforesaid and incidental thereto, for a determination that chapter 328 of the Laws of 1917 be declared unconstitutional, null and void and that the defendants be restrained from taking over any of the property held by the trustees of school district no. 8 and "From levying or collecting any tax against the property of any of the taxpayers therein." As an incident to this relief, the validity of the law under which the defendants are acting is brought into the question in two respects; first: in the respect in which it gives power to the defendants to assume control over the school property; and, secondly: in the respect in which their present title to office is valid. The plaintiffs, it is to be observed, are not seeking to hold the office occupied by the defendants, but are seeking to prevent the interference by the defendants with the performance by the plaintiffs as trustees of their duties as such trustees. In this connection, we shall discuss:

1 The facts with reference to the inclusion of school district no. 9 (Elmsford) in the present town board of education of the town of Greenburgh;

2 The unconstitutionality of the provisions of chapter 328 of the Laws of 1917, in respect to the provisions for the election of the first board of trustees of the town of Greenburgh.

3 The unconstitutionality of the provision discriminating against Westchester county.

If any one of these grounds is sound, the preliminary injunction should be continued.

1 *The facts with reference to the inclusion of school district no. 9 (Elmsford) in the present town board of education of the town of Greenburgh.*

Upon the presentation of the original papers it was assumed that the fact that this district contained more than fifteen hundred inhabitants would not be disputed. No affidavits were filed by the defendants in opposition to the motion, but permission to file affidavits was secured, and upon the oral argument counsel for the defendants stated that a new census had been ordered by the board of education of school district no. 9, and that for some reason or other it had not been completed. Under the permission granted by the court to the plaintiffs to file replying affidavits, we have now been able to secure complete information with regard to the so-called census. The affidavits of William J. Moore, the president of the village, of John C. Gengenbach, of John G. Davis, as clerk of the school board, and of John M. Fulton, leave no doubt upon this score. Not only is the population much more than fifteen hundred, but it is perfectly clear that the defendant Bunselmeyer, acting as chairman of district no. 9, has not been particularly alert to have the census disclose the fact. We leave to the State Department of Education to explain why the petition of Mr Gengenbach has not yet been acted upon. The inclusion of district no. 9 in the election was in spite of the protests of the taxpayers in that district, who, like the taxpayers represented by the plaintiffs herein, do not desire their district merged into the town board. In this memorandum we shall not attempt to go into the details of the proceedings taken by the taxpayers of Elmsford to secure, both from their local school authorities and from the Department of Education, the administration of their affairs in accordance with the law. A perusal of the affidavits will at once disclose these facts.

Upon this point, section 331 of chapter 328 of the Laws of 1917 expressly provides that it shall not apply to "Union free school districts having a population of fifteen hundred or more or employing fifteen teachers or more at the time this act takes effect." It is difficult to understand how the district superintendent came to advise the taxpayers of district no. 9 (Elmsford), that they had the right to vote upon the question of whether they should be included or not, unless they did have fifteen hundred population, for it is only in the event of their having fifteen hundred or more inhabitants that they could vote to come in (see section 351 and brief for Department of Education, page 25). And it is difficult to understand why anyone should try to suppress the facts. The census of the village of Elmsford alone, for 1916, as made in the town clerk's office, shows 1623, and the census returns filed by Joseph Sokol, who was directed to take such census for the purposes of the election, showed 1504 with at least 100 names omitted, to his knowledge. And, under the advice of the district super-

intendent, district no. 9 voted upon the question, "Shall the qualified voters of union free school district no. 9 . . . discuss in vote *whether the said district shall enter into a consolidation with school districts within the said town of Greenburgh, county of Westchester, as laid down by the recent legislation?*" But, it is true that the submission of the question gave opportunity to the taxpayers of school district no. 9 to record themselves as emphatically opposed to the consolidation, and the consolidation was defeated by the *vote* of the trustees of school district no. 9

We do not believe that the defendants will any longer seriously contend that there are less than fifteen hundred population in union free school district no. 9. This being the fact at the time of the election, the entire election was invalidated by the participation therein of the voters of school district no. 9.

Section 354 provides:

"The first board of education of each town thereof shall be elected by the trustees and members of the boards of education of the several school districts in such town, subject to the provisions of this article."

The only reasonable interpretation that can be given to this provision is that only those trustees and members of the boards of education of the several school districts who are *"subject to the provisions of this article"* may participate in this election.

It is conceded by the admission of the pleadings that the defendants owe their election to the participation of the trustees of union free school district no. 9, the defendant Bunselmeyer being himself one of the trustees of said school district no. 9.

These facts alone, as now disclosed by the papers, sufficiently justify the continuance of the preliminary injunction. Upon the oral argument the counsel for the State Department of Education, appearing as *amicus curiæ*, referred to the effect upon other school districts of the continuance of the injunction, and upon the administration of education in all of the districts. We submit that it is clearly shown that the situation in the town of Greenburgh is *sui generis*, and that so far as interference with the administration of the affairs of the school are concerned, that interference comes about through the endeavor on the part of some of the trustees of school district no. 9 to thwart the intent of the statute and the wishes of the taxpayers in that district. The defendants have no warrant of law whatever, to administer the school affairs of the town of Greenburgh, and the Department of Education should be required immediately to hold a new election in which district no. 9 does not participate. This, regardless of the other points involved herein, which we shall now discuss.

2 *The unconstitutionality of the provisions of chapter 328 of the Laws of 1917, in respect to the provisions for the election of the first board of trustees of the town of Greenburgh.*

Section 354 of the act provides:

"The first board of education of each town shall be elected by the trustees and members of the boards of education of the several school districts in such town, subject to the provisions of this article. The said trustees and members of boards of education shall meet for such purpose on the second Tuesday in June, nineteen hundred and seventeen, in one of the schoolhouses in the town to be designated by the district superintendent of schools."

The old law contained elaborate provisions for the *election* of trustees of school districts. The new law contains elaborate provisions for the *election* of future trustees of the board of education, and, indeed, for the election of the present board. The election is by ballot and can not in any sense be construed as an *appointment.*

Section 2 of article X of the constitution provides:

"All other officers, whose election or appointment is not provided for by this Constitution, and all officers, whose offices may hereafter be created by law, shall be *elected by the people,* or appointed, as the Legislature may direct."

The clear intention of the constitution is that the Legislature may provide for the appointment of officers to fill all new offices, but that if it provides for an *election,* it shall be an election by the *people.* The Century Dictionary defines "election" as follows:

"2. The choice of a person or persons for office of any kind by the voting of a body of qualified or authorized electors.

3. The act or process of choosing a person or persons for office by vote; a polling for office; also, the occasion or set time and provision for making such choice; as, a general or a special *election;* American *elections* are generally held in autumn.

Hence—4. By extension, a public vote upon a proposition submitted; a poll for the decision by vote of any public matter or question: as, to hold an *election* on a new constitution, or on a measure referred by the legislature to the people. (U. S.)"

The Century Dictionary gives reference and defines the word "appoint" as follows:

"2. To constitute, ordain, or fix by decree, order, or decision; decree; command; prescribe.

3. To allot, set apart, or designate; nominate or authoritatively assign, as for a use, or to a post or office.

4. To settle; fix, name, or determine by authority or upon agreement: as, they *appointed* a time and place for the meeting."

The following cases show the distinction between the meaning of the word "election" and the word "appointment."

In the case of *State* v. *Compson,* 34 Or. 25, 32, 54 P. 349, the court said:

"The word 'election' in the strict sense, undoubtedly means the choice of an officer in the exercise of which all the qualified electors have an opportunity to participate, while the word 'appointment' is understood to mean the selection by one or more persons, who have been commissioned for that purpose, of another, who, by virtue of the choice, represents or may exercise some authority over the persons delegating the power to make the appointment."

To the same effect:

Wickersham v. Britton, 93 Cal. 34, 28 P 792, 29 P 51, 15 LRA 106 and note
Speed v. Crawford, 3 Metc. (Ky.) 207, 211
State v. Squire, 39 Oh. St. 197, 199
State v. McCollister, 11 Oh. 46, 52

In State v. Williams, 60 Kan. 837, 841, 58 P. 476, the court held:

"In the popular sense an election is a choice which several persons collectively make of a person to fill an office or position, while an appointment is a choice for such office or position by some single officer or person."

In Reid v. Gorsuch, 67 N. J. L. 396, 401, 51 A 457, it was held:

"The distinction seems to be that election signifies the act of choosing, where several participate in the selection. Appointment relates to the bestowal of the office upon the person selected, whether the choosing be the act of one or of many. Where the choice rests in the sole discretion of an individual, the usual authoritative evidence that a selection has been definitely made is in the act of bestowal; hence, in such cases, the word 'appointment' has come to include the function of selection as well as the function of authoritatively designating the person selected. That the functions are distinct, however, appears when we come to consider those cases where one has the exclusive function of selection, but the appointment is subject to the approval of others; for instance, the governor nominates and, with the advice and consent of the senate, appoints certain officers. But where the power of making an appointment resides in a numerous body, the exercise of the power necessitates a previous agreement, by a majority of voices or otherwise, with respect to the person to be chosen; and the choice so made is an election; after which the person selected receives the appointment, and can properly be said to be 'appointed,' although he is the choice of many. Under our system of government the most familiar example of 'election' is that which is participated in by the people at large; at the same time it requires the use of the phrase 'popular election', or 'election by the people', to clearly express the thought."

It is true that in People v. Ahearn, 131 App. Div. 30 (affirmed 196 N. Y. 221), the Court of Appeals held that where the Greater New York charter provided for "election" by a board of aldermen, this was in legal contemplation only an *appointment,* but an examination of the case will reveal that there was no real discussion of the question and this interpretation of the statute was conceded.

So, too, in Sturgis v. Spofford, 45 N. Y. 446, where the Legislature provided that pilot commissioners should be named by the chamber of commerce in certain marine insurance companies. The court held that though the word "elected" was used, it really meant "appointment." The same was held in People ex rel. Mitchell v. Sturgis, 27 App. Div. 387 (affirmed 156 N. Y. 580).

These authorities, though seemingly *per contra,* really emphasize and enforce the rule. In each of these cases it will be found that the Legislature inadvertently used the word "election" when it had in mind "appointment." The act now under consideration discloses a very deliberate attempt to provide for "election" of trustees of the town board of education. It has taken a short cut in the case of election of the first board, by providing that this election shall be made by the old trustees of the districts. But such a short cut the Legislature may not take. If there is to be an election, it cannot be an election by delegated agents of the people, but must be an election by the people themselves. That was the very purpose of the constitution.

Section 355 provides for an annual meeting in each town on the first Tuesday of May in each year, of which notice shall be given, and provides that such meeting shall be held in the schoolhouse in the town "which is the most conveniently accessible to a majority of the *qualified electors* of such town."

Section 356 provides for the notice of this annual meeting.

Section 358 provides for "qualifications of voters at school meetings," and says that they shall "possess the qualifications prescribed in section two hundred and three of this chapter."

Section 203 of the Education Law provides that a person to be "entitled

to vote at any school meeting for the election of school district officers, and upon all other matters which may be brought before such meeting" must be:

"1 A citizen of the United States.

2 Twenty-one years of age.

3 A resident within the district for a period of thirty days next preceding the meeting at which he offers to vote; and who in addition thereto possesses one of the following four qualifications:

a Owns or hires, or is in the possession under a contract of purchase of real property in such district liable to taxation for school purposes, or

b Is the parent of a child of school age, provided such child shall have attended the district school in the district in which the meeting is held for a period of at least eight weeks during the year preceding such school meeting, or

c Not being the parent, has permanently residing with him a child of school age who shall have attended the district school for a period of at least eight weeks during the year preceding such meeting, or

d Owns any personal property, assessed on the last preceding assessment-roll of the town, exceeding fifty dollars in value, exclusive of such as is exempt from execution.

No person shall be deemed to be ineligible to vote at any such meeting, by reason of sex, who has the other qualifications required by this section."

Section 359 requires the preparation of a list of qualified electors by the board of education, and for a separate list in each "school *election* district" which lists shall contain "the names of the *qualified electors,* residing in each district." This list is to be placed on file in the office of the clerk of the board of education. Public inspection of such list is to be permitted, and "if the name and residence of a *qualified elector* are incorrectly stated upon such list, the clerk, upon satisfactory evidence being presented to him, may correct such errors." By subdivision 3 of section 359 a *qualified* voter at the annual school meeting "may, upon the examination of such list, file with the clerk of the board, a written challenge of the qualifications as an *elector* of any person, whose name appears upon such list," and the board of education of the town is required to meet on Monday preceding the annual school meeting and to correct the errors "in such list of *qualified electors* and add thereto the names of persons, ascertained by it to be qualified electors at such annual meeting. The board shall also indicate upon the list of qualified electors, the persons whose qualifications as *electors* have been challenged. And by subdivision 4 of section 359, if the annual school meeting is to be held in *election* districts, a separate list for each district, revised and corrected as provided in the law, is to be delivered by the clerk of the board of education to the inspectors appointed by section 361 to conduct the election.

Section 360 provides elaborately for "nominations and ballots," provides that candidates for members of the board of education "shall be nominated by petition." Such petition is to be directed to the clerk of the board of education of the town, and shall be signed by at least twenty-five *qualified electors thereof.* By subdivision 2 the board of education is required to print "official ballots, containing the names of all candidates" so nominated. It is required to state whether or not these candidates are for full terms or for portions of terms. It is required to arrange alphabetically according to their surnames, in columns under titles or designations, showing whether they are to be elected for full terms or portions of terms. Blank spaces are required "so that persons may vote for candidates who have not been nominated for the offices to be filled at such *election,*" and such ballots must have

printed upon them instructions as to the marking of the ballots and the number of candidates for the several offices for which an *elector* is permitted to vote. Subdivision 4 makes provision for the printing of ballots and declares an *election* of a member of a board of education invalid or illegal because of the use of ballots which do not conform to the requirements of this section, or to the provisions of the election law, provided the intent of the *elector* may be ascertained from the use of such irregular or defective ballot and such use was not fraudulent and did not substantially affect the result of the *election.*

Section 361 provides for inspectors of election.

Section 362 provides for ballot boxes and says: "All elections, held as provided herein, shall be conducted, so far as may be, in accordance with the provisions of the *election law* relative to general elections, except as otherwise provided herein. Ballot boxes are to be provided which shall conform as nearly as may be to the provisions of the *election law* relative to ballot boxes at general elections. Persons whose names do not appear upon the list may be permitted to *vote* upon satisfactory evidence being presented showing that they are *qualified voters* in the town and district, and upon making the declaration hereinafter prescribed." Again, "the ballots when presented to the inspectors shall be folded so as to conceal the names of candidates for whom or the proposition or question for which the *elector* had voted." Again it is provided that all *electors* shall be entitled to vote, who are in the places where the *election* is held at or before the time of closing the polls, and the poll clerk shall keep a poll list, containing the names of the *qualified electors* who vote at such *election* for the *candidates* or propositions voted for. Subdivision 2 of section 362 provides for challenges by *qualified electors,* and the form of declaration which must be made, and that if the person makes such declaration "he shall be permitted to vote at the meeting," but if he shall refuse to make such declaration he shall not be permitted to vote for candidates or upon any question or proposition at such meeting. Subdivision 3 of section 362 makes it a misdemeanor for any person to wilfully make a false declaration as to his right to vote at such meeting, and a person who is not qualified to vote at such meeting, but who shall vote thereat, shall be subjected to a penalty of fifty dollars, which may be recovered in a suit brought therefor by the board of education for the benefit of the schools of the town.

Section 363 provides for a *canvass* of *votes* and for the manner in which the ballots shall be opened and counted.

Section 364 provides that "successful candidates" shall be notified of their *election* within twenty-four hours after the result of the *election* has been declared.

It is quite evident that the Legislature knew clearly the meaning of the word "election" and the meaning of the word "appointment" in framing this act. It had in mind the election law governing the details of the election. In the first sentence of section 333 the Legislature makes a clear discrimination between the use of the word "appoint" and the use of the word "elect." It provides that the board of education of each town shall *elect* one of its members chairman, but it shall *appoint* a clerk of the board to serve during the pleasure of such board. So that when section

354 is headed "*Election* of board of education," and it is provided that "the first board of education of each town thereof shall be *elected* by the trustees and members of the boards of education in the several school districts in such town, subject to the provisions of this article," the Legislature must have meant an "election" and not an "appointment." That this is true is made clear by the repeated use of the words "elected" and "qualified electors" in said section, and by the requirement that the chairman and clerk of the meeting "shall canvass the votes cast for the candidates for the offices to be filled and the candidates receiving a majority of the votes cast shall be *elected*. The chairman and clerk of the meeting shall thereupon notify the district superintendent in writing of the persons declared *elected* as members of said board, and the district superintendent shall give notice of such *election* to the persons so *elected*." And, furthermore, as the terms of office of such members expire their successors shall be *elected* at the annual school meeting.

There can be no way by which the word "election" can be twisted out of its meaning so as to constitute an "appointment," and if this be true, the provisions are unconstitutional because there is no *election by the people*. It is no argument to say that there was not time enough for such an election. We are dealing with the question of constitutional power and not with the question of constitutional policy.

Upon the oral argument the court directed our adversaries' attention to the consideration of but two points; first, the constitutionality of the statute by reason of the exclusion of Westchester county; and, second, as to the inclusion of school district no. 9 (Elmsford), giving us the impression that the point that we are now discussing as to the application of Article X, section 2 of the constitution was not regarded as a weighty point by the court. If this was the tentative opinion of the court, it must be due to counsel's failure adequately to present the point, because an examination of the constitution and of the authorities we have cited indicates that it is equally as strong as either of the other two points.

3 The unconstitutionality of the provision discriminating against Westchester county.

The statute is obviously intended to consolidate the school districts of the State under town management. Without going into detail, this is deducible from a very cursory reading of the statute and was so conceded by state counsel for the Department of Education on the oral argument. It was quite obvious, however, that the general policy of consolidating union free school districts could not be effectively carried out in all parts of the State. For reasons of policy, it is obvious that the Legislature did not regard it as applicable to districts having a population of more than 1500 or to districts having more than twelve teachers. The counties adjoining the city of New York present in themselves a separate and distinct problem of educational policy. In Westchester county are such cities as White Plains, Yonkers, New Rochelle, Tarrytown and Mount Vernon. There, excellent facilities for high school education are now provided, accessible to the rural neighbors at far less expense than they could possibly supply. In many of the districts like Ardsley and Elmsford, fine brick schoolhouses, involving heavy investments and bonded indebtedness have already been

provided. This is quite evident from the budget just published by the defendants, in which the interest to be paid on bonded indebtedness varies as follows:

In the case of school district no. 5, Ardsley, the interest on bonds amounts to $2745. In the case of no. 9, Elmsford, it amounts to $2093; while in the case of no. 6 it is only $162 and in the case of no. 8 it is $300. In the matter of debt service, payment of bonds, no. 5 must, next year, pay $2000. while each of the other districts only pays $500. Even in the matter of instructional service, teachers' salaries, the incongruity is to be found in that no. 5 carries a budget of $10,050, while no. 6 carries $2650. In the operation of school plant, the wages of janitors alone for no. 5 amount to $1200, while for no. 6, they amount to but $480.

The counties adjoining New York, therefore, presented a natural and logical basis for separate classification and this classification was the one contained in the law as it was in process of enactment and is to be found in the printed number of the act "nos. 1016, 1872, introductory number 911" and shows that it was not to apply to

"School districts in the several towns of a county which adjoins a city having a population of one million or more and in which there are at least two district superintendents."

The general policy of the law with regard to the constitutional restrictions upon the legislature with respect to local governmental measures is expressed clearly by Judge Gray in the Matter of Henneberger, 155 N. Y. 420:

"The provision expressed a fundamental idea in our popular form of government; namely, to commit to local bodies the discharge of functions, which can be as well, if not better, discharged by them. For a variety of reasons, the state legislature should not be concerned with the administration of those local affairs, as to which there exist local legislative bodies; whose acts, motived by the needs of the citizens, are more sure to be pure and efficient. Notwithstanding the existence of general laws, the statute books were being filled by acts operating upon particular and sectional interests."

And in that case, commenting upon an act carefully drawn so as to effect one possible community, the court said:

"The classification of cities by population is an idea recently embodied in the Constitution, and good reasons exist why, in a general law, reference may be had to conditions of population, whether in counties, cities, towns or villages, or with respect to a proximity to cities of a certain growth."

Judge Gray asked:

"Whether the constitutional provision shall continue to stand as a vigorous expression of the will of the people; or whether the legislature may evade its inhibition, with the approval of the judicial branch of the government."

And in answer to the question by him said:

"It is my judgment that when a constitutional question is presented to the court, it should be answered according to the view which takes in the purpose of the adoption of the constitutional provision and the consequence to the people of its disregard. I do not think it to be a safe principle of construction to adopt that the general form of the legislative enactment may save it from condemnation; when a willful and impolitic, or unnecessary, purpose to evade the constitutional mandate is to be seen through the transparent device. That would be too fraught with danger to the efficiency of the constitutional provision."

It is now well settled that

"All classification must be based upon substantial distinctions which make one class really different from another . . . The classification adopted must be germane to the purpose of the law . . . The classification must not be based upon existing circumstances only. It must not be so constituted as to preclude addition to the numbers included within a class . . . To whatever class a law may apply, it must apply equally to each member thereof." Johnson v. Milwaukee, 88 Wis. 383, 390, 60 NW 270 (quot Wagner v. Milwaukee County, 112 Wis. 601, 602, 88 NW 577).

Again,

"If its distinctions are based upon some just reason and it does not attempt, under the guise of regulating an evil, to deprive of liberty or property without due process, or unjustly to confer special or exclusive privileges upon one class at the expense of others, or to put burdens and penalties upon persons beyond the extent to which their conduct and relations to an evil fairly subject them, in view of the principle upon which the regulations are rested, the statute is not objectionable on constitutional grounds." In re Home Discount Co., 147 Fed. 538, 545.

Again in State v. Hammar, 42 N. J. L., 435, 440.

"The true principle requires something more than a mere designation by such characteristics as will serve to classify, for the characteristics which thus serve as the basis for classification must be of such a nature as to mark the objects so designated as peculiarly requiring exclusive legislation. There must be substantial distinction, having a reference to the subject matter of the proposed legislation, between the objects or places embraced in such legislation and the objects or places excluded. The marks of distinction on which the classification is founded must be such, in the nature of things, as will, in some reasonable degree, at least, account for or "justify the restriction of the legislation."

In Sutton v. State, 96 Tenn. 696, at page 710, the court said that it

"Must possess each of two indispensable qualities. First, it must be so framed as to extend to and embrace equally all persons who are or may be in the like situation and circumstances, and, secondly, the classification must be natural and reasonable, not arbitrary and capricious."

In Gulf C. & S. F. R. Co. v. Ellis, 165 U. S. 150, at page 155, Brewer, J., stating the familiar rule with regard to the scope of the fourteenth amendment to withhold from states the power to classify, said:

"If the law deals alike with all of a certain class, it is not obnoxious to the charge of a denial of equal protection. While, as a general proposition, this is undeniably true, yet it is equally true that such classification cannot be made arbitrarily. The state may not say that all white men shall be subjected to the payment of attorney's fees of parties successfully suing them, and all black men not. It may not say that all men beyond a certain age shall be alone thus subjected or all men possessed of a certain wealth. These are distinctions which do not furnish any proper basis for the attempted classification. That must always rest upon some difference which bears a reasonable and just relation to the act in respect to which the classification is proposed and can never be made arbitrarily and without any such basis."

In Yick Wo v. Hopkins, 118 U. S. 356, the United States Supreme Court said:

"The cases present the ordinances in actual operation, and the facts shown establish an administration directed so exclusively against a particular class of persons as to warrant and require the conclusion that whatever may have been the intent of the ordinances as adopted they are applied by the public

authorities charged with their administration and thus representing the state itself, with a mind so unequal and oppressive as to amount to a practical denial by the state of that equal protection of the laws which is secured to the petitioners, as to all other persons, by the broad and benign provisions of the Fourteenth Amendment of the Constitution of the United States. Though the law itself be fair on its face and impartial in appearance, yet, if it is applied and administered by public authority with an evil eye and an unequal hand, so as practically to make unjust and illegal discriminations between persons in similar circumstances material to their rights, the denial of equal justice is still within the prohibition of the constitution."

In Hall v. Geiger-Jones Co., 242 U. S. 539, the court said:

"If a class is deemed to present a conspicuous example of what the legislature seeks to prevent, the Fourteenth Amendment allows it to be dealt with, although otherwise and merely logically not distinguishable from others not embraced in the law." Central Lumber Co. v. S. D., 226 U. S. 157.

Now, within these definitions a reasonable basis could readily be found for holding that the two counties adjoining the city of New York present a classification all by themselves. They are large and they have many large schoolhouses, both communities are suburban residential communities, having a large population which does its business in New York, there are many golf courses, many summer residences, whose owners send their children to public or private schools in New York City, and the general accessibility to higher education is such that they require no such treatment as is required in the case of rural communities generally throughout the State. The Legislature, therefore, not only had the power, but actually acted upon the proposition that they constituted a class of people or a class of schools, namely, those within a county adjoining a city having a population of more than a million, separate from all others. Could the Legislature, by limiting this classification to these districts, in which there are *only two* district superintendents, thereby confine it to the small county of Nassau and deny its privileges and protection to the large county of Westchester? Could it say that a county so classifiable for educational reasons as that it adjoins the city of New York, is properly exceptable from the act, and yet deny the privileges of such an exception to all of Westchester county? Westchester county might have a dozen, might have two dozen, might have a hundred school superintendents, yet having exceeded the limit of *two,* is it to be deprived of the privileges accorded to Nassau county, which happens to have just two? Of course, the argument is equally sound that a county so situated as to be territorially entitled to one district superintendent, would be deprived of the privileges of exception. Such an act as this which almost definitely names a particular county (like Nassau) is repugnant to all constitutional provisions.

In N. Y. S. U. Co. v. Dept. of Public Health, 32 Misc. 577, at 581 Andrews, P. J. said:

"The statute in question, while prohibiting the carrying on, or the continuance of such trade or business in the borough of Brooklyn, impliedly permits it so to be carried on in any of the other boroughs of Greater New York.

"Under these circumstances, the statute is obnoxious to the criticism that it is arbitrary, unreasonable, and was not an act in the interest of the public generally; that is to say, the public of Greater New York. . . .

" . . . Moreover, while the business is prohibited in the borough of Brooklyn, it is permitted to be carried on in all the other boroughs of the

city, and the act is obviously not for the benefit of all the public in Greater New York, but only for the supposed benefit of a smaller portion thereof.

"It is undoubtedly true that under what are known as the police powers, the legislature can exercise a very wide discretion in enacting statutes for the preservation of the health and comfort of the citizens of this State. But its acts are subject to review by the courts, and where statutes have been passed, which are found to be arbitrary and unreasonable, and which were not for the interest of the general public, they have been held to be in excess of its powers, and have been nullified by the courts," citing:

Taylor v. Porter, 4 Hill 145;
Matter of Jacobs, 98 N. Y. 98;
People v. Marx, 99 N. Y. 386;
Foster v. Scott, 136 N. Y. 577;
People v. Rosenberg, 138 N. Y. 410;
Health Dept. v. Rector, 145 N. Y. 32;
People v. Havnor, 149 N. Y. 195;
Colon v. Liek, 153 N. Y. 188, 196;
Lawton v. Steele, 152 U. S. 133, 137;
Yick Wo v. Hopkins, 118 U. S. 356;
Minn. v. Barber, 136 U. S. 313;
Collins v. N. H., 171 U. S. 30, 34.

The practical consequence is shown in the increased tax rate which districts nos. 6, 7 and 8 will have to pay, jumping from 2.419, 1.848 and 2.991 respectively to 5.734 per thousand; in other words, for Hartsdale the tax rate is nearly treble and for no. 8 it is nearly double.

In the brief submitted by the attorney for the Commissioner of Education it is said that

"The complaining district has the greatest financial resources of all of the districts comprising the unit and that they have expended less for the education of their children than any of the other districts, and under the former system furnished to their children the least school facilities."

And at page 13 it is argued that

"The important and positive beneficial result" of the law is to "equalize the school facilities . . . by giving to the children of the districts comprised in the town school unit the privileges of all the schools in all the districts therein, and by providing for their academic instruction in high schools and academic departments in other units, districts or cities, where no such instruction is provided in the schools in the community within which they reside."

Now, in Westchester county are the incorporated cities and villages of Yonkers, White Plains, Tarrytown, Mount Vernon, New Rochelle, Ardsley, Dobbs Ferry, Pleasantville and Mount Kisco, all of which are clearly *exempted* from the operation of the act. The rich property owned by all of these cities and villages is not combined with any of the other sections of the county, but each is continued as a separate, distinct governmental agency for the administration of the schools. Nowhere in the entire State can there be found a county so dotted with large cities and villages, with so little left of a community surrounding each that could properly be called "rural." The general object of the law "to unify the rural school districts" (page 12 of the brief for the Commissioner of Education) can not be worked out in any practical way so as to apply to the county of West-

chester. It is obvious, therefore, that the original purpose of the law could not be carried out throughout the whole State and that it was necessary to exclude from its operation, not only all cities, villages and districts having more than 1500 population or more than twelve teachers, but as well, all counties adjoining cities having a million or more in population and which there were *at least* two district superintendents. The amendment by which the words "at least" were converted into the word "only" is a clear act of discrimination against Westchester county.

One searches in vain through the sixty-five pages of the brief submitted by the Commissioner of Education for any authority supporting such a discrimination. It is argued that the plaintiffs have mistaken their remedy, (which point we shall presently consider separately). It is said that the matters of Henneberger and Smith v. Smythe, (155 N. Y. 420 and 197 N. Y. 457 respectively) are not in point. We did not argue upon the motion that they were controlling. They relate to the home rule provisions of the constitution, but the principles underlying these decisions are applicable to the case at bar and indicate the policy of the State and the constitution in dealing, not only with special and local bills, but with all legislation directed at particular localities. This is made clear in N. Y. S. U. Co. v. Dept. of Public Health, 32 Misc. 577 (ante). The entire argument upon this score made by counsel for the Commissioner of Education is contained in the first paragraph on page 56 of his brief:

"There is no constitutional objection to the inclusion in the act of a specific provision excepting the county of Nassau from its operation. It is for the Legislature to determine as to the localities to be affected by legislation of this kind. If all of the schools and the children of a specified district, town or county are subject to the provisions of a law, it may not be deemed to be class or discriminatory legislation because other counties, towns and districts are not made subject to its provisions."

For this point he cites no precedent and fails to meet the force of the federal and state authorities to which we have already referred.

4 The argument that the plaintiffs must proceed by quo warranto.

The facts referred to in the affidavits submitted relating to the population of school district no. 9 (Elmsford) are nowhere discussed in the labored brief for the Commissioner of Education. Nor is the failure to take appropriate action on the petition of Mr. Gengenbach explained. The point is made, however, that the complainants in this suit may not bring this point to the attention of the court and that their only remedy is to appeal to the Attorney General for a proceeding to test the title of the defendants to their office. For this, the learned counsel for the Department of Education cites the case of Prankard v. Cooley, 147 App. Div. 145; People ex rel. Corscadden v. Howe, 177 N. Y. 499 and Johnston v. Carside, 65 Hun 209.

In Prankard v. Cooley, the plaintiffs were taxpayers who sought to set aside the determination of the defendant Cooley as school commissioner of the school district, which determination, they alleged, was wholly "In pursuance of a fraudulent scheme instituted and instigated by certain unnamed persons," by which separate school districts were constructed "In order to escape their share of taxation for school purposes and to throw upon other persons, including the plaintiffs, an additional financial burden

in that respect." The court held that the proper remedy was by *quo warranto:*

"That the validity of a municipal corporation created by proceedings legal and regular in form can not be questioned collaterally by a private individual, but can only be determined in proceedings instituted by the Attorney General in the "name of the State and in the nature of a *quo warranto.*"

This suit is not a suit by private individuals, but is a suit of school trustees, who are themselves a body corporate and are charged by law with responsibility and custody of certain property. They are not legislated out of office, but under subdivision 2 of section 352

"Are . . . continued in office with all the powers and duties conferred on such officers by the Education Law or other statutes, including the power to levy, assess and collect taxes for the purpose of closing up the business and financial affairs of such district and of satisfying its obligations, except bonded indebtedness, adjusting its claims, collecting funds due it and paying its just debts."

They are therefore continuing trustees with trust duties and trust powers and have the right and the duty to appeal to a court of equity for instruction as to the application of the law and for the protection of the property which is in their charge. They assert that certain provisions purporting to be law are unconstitutional and void. As is said by Chief Justice Barker in People **ex rel.** Corscadden v. Howe, the cases in which courts have declined to interfere "relate to contests between rival claimants for the same office."

By virtue of an unconstitutional act of the Legislature, the defendants not only assert title to an office, but are seeking to distribute property held in trust by the plaintiffs. In the Corscadden case, an unconstitutional act put the plaintiff out of office. Three of the seven judges of the Court of Appeals (Parker, Chief Justice, O'Brien and Werner) held that the act was unconstitutional, and held that a court of equity might enjoin the defendants. The majority of the court, finding in the litigation nothing but "a contest over a public office," refused to entertain jurisdiction. The case at bar is clearly distinguishable in that it does not involve solely a contest for public office, but involves the determination of the rights of property between two sets of trustees, the plaintiffs on the one hand and the defendants upon the other. In this connection, we bring to the attention of the court, another provision of the law, which requires the plaintiff trustees, after the liquidation of "all outstanding obligations, except bonded indebtedness and the settling or adjusting of claims against such district and the closing up of all its financial affairs as a district, to apportion any funds remaining in the treasury, except moneys received from the State, among the taxpayers in the district, in the manner now provided by law," and "such apportionment shall be based upon the relation of the assessed valuation of such taxpayers to the aggregate assessed valuation of the district." This provision, as well as the provisions under section 353, results in the taking of the property held by the trustees and distributing it among the present taxpayers, a distribution in itself unconstitutional; see State ex rel. Elizabethtown Water Co. v. Wade, 59 N. J. L. 78, in which the court says:

"So far as this tax is remitted, it is imposed for private use, not for any public use; no part of it goes to discharge a public debt or to promote a

public purpose, and no part of it finds its way into the public treasury. In the most favorable view that can be taken of the law, it is levied expressly for the benefit of a selected class of persons, to reimburse them for moneys heretofore paid by them in satisfaction of taxes legally laid upon them and appropriated to public uses. . . . It cannot be justified on the theory that the taxpayers who receive the remittance are only receiving compensation for property in which they have a personal interest. Such taxpayers have no right of property whatever in school lands and buildings, to the purchase of which taxes paid by them have been applied. The school property is public property, the property of the incorporated district and not of the taxpayers residing within it."

It is clear that none of the authorities cited by the learned counsel for the Commissioner of Education apply to a case like the present, which is one not brought by a taxpayer and which does not involve title to an office "created by proceedings legal and regular in form," but is brought by trustees of school property still continued for certain definite purposes, who have duties to perform and who are confronted with unconstitutional provisions of law and with irregular administration of the law.

As the plaintiffs are suing to preserve a trust *res,* an equity action is the proper form of action in this case and a temporary injunction is the proper provisional remedy.

"The jurisdiction of courts of equity to restrain the proceedings of municipal corporations (even) at the suit of citizens and taxpayers, where such proceedings encroach upon private rights and are productive of irreparable injury, may be regarded as well established. In the exercise of this jurisdiction the courts proceed upon substantially the same principles which govern their interference in cases of trusts, a municipal corporation being regarded in equity as charged with and made the depositary of a public trust, and thus amendable to the jurisdiction of equity for a breach of that trust."

High on Injunctions (4th ed.) sec. 1236.

Meehan v. Sharp, 15 Barb. 193.

Stuyvesant v. Pearsall, id. 244.

Where public officers are acting illegally or without authority and in breach of trust, and are causing irreparable injury or a multiplication of actions at law, they will be enjoined.

22 Cyc. tit. Inj. p. 879, and cases cited.

Even though the State may not be enjoined, state officers seeking to act in an unconstitutional or illegal manner may be enjoined.

McConnell v. Arkansas Brick, etc. Co., 70 Ark. 568; 695 W. 559.

See numerous illustrations of the rule in 22 Cyc. p. 881–82.

School directors and other school officers may be enjoined when they are proceeding illegally.

Wharton v. Cass, Tp. 42 Pa. St. 358.

Krickbaum v. Benton, 3 Kulp (Pa.) 30 Kulp v. Reets, 1 Luz. Leg. Reg. (Pa.) 675.

A taxpayer may prevent the collection of taxes illegally levied for school purposes.

Moss v. Special School Dist. Bd. of Ed., 58 Ohio St. 354; 50 N. E. 921.

Where the authorities of a county, for example, attempt to appropriate and pay to a judge as a mere gratuity any portion of the county funds, such appropriation, not being authorized by law, an injunction will be allowed to prevent its payment.

Perry v. Kinnear, 42 Ill. 160.

Walker, C. J., in this case saying:

"In the absence of some law authorizing the performance of the act, the board has no power to make such an appropriation, and being unauthorized and illegal, its consummation should be restrained. By an unauthorized tax, the citizen is deprived of his property without sanction of law. And bodies created for the discharge of public duties and to aid in conducting the affairs of counties, have not been entrusted with the power to seize and appropriate the property of the people to any but legal purposes. The inhabitants of the state have been secured in the possession and enjoyment of their property against as well the officer created by law as private persons. The former can only exercise power to deprive him of it, in the mode and for the purposes constitutionally authorized by law."

The fundamental error in the contentions of counsel for the Commissioner of Education lies in his confusing this case with a conflict over an office, like the keeper of a penitentiary (People ex rel Corscadden v. Howe, 177 N. Y. 449), or the Commissioner of Police (People ex rel Wood, v. Draper, 24 Barb. 265). Here the provisions of law which affect the property of the taxpayers in school district no. 8, which determine the disposition of the funds now held by the plaintiffs as *trustees*, and which affect the future liability of the taxpayers, are brought before the court for the purpose, primarily, of fixing and determining the rights and duties of the plaintiffs. That the Commissioner of Education has not been misled in this regard appears from the opening sentence in his brief:

"The action is brought . . . in the name of Elmo Brown . . . *constituting the board of trustees for school district no. 8. . . . The action is in equity and the plaintiffs pray for a determination of their rights and duties as trustees of district no. 8. . . .*"

The only money question involved in the Corscadden case was the salary that went with the office. The majority of the court recognized the case as presenting only a conflict *over an office*. Witness this sentence (p. 505) "As early as the case of Tappan v. Gray (9 Paige 507) *it was held by the chancellor that the Court of Chancery had no jurisdiction to enjoin at the suit of the incumbent of the office the intrusion of a hostile claimant illegally appointed to the office.*" And so it understood People ex rel. Wood v. Draper (24 Barb. 265). Reading the opinion of Parker, Ch. J., in conjunction with the majority opinion by Cullen, J. in the Corscadden case, is there the slightest doubt if a case like the present had been presented, that all seven judges would have agreed that injunction would lie? (In that case, it will be observed that the court had before it two litigations, one involving the direct question of title to the office, the other an injunction. It disposed of the first by holding that the relator was entitled to the office. The decision in the injunction suit, therefore, was a mere pro forma decision upon what really became academic by the court's decision — see Parker's opinion).

It has long been settled that where a particular fund is to be appropriated for the support of one school to the exclusion of others, any citizen or taxpayer of the township is entitled to an injunction to prevent such improper application of the fund.

High on Injunctions, sec. 1263;

Malory v. Madget, 47 Ind. 241.

And "An injunction," says High, "is the appropriate remedy, in behalf of the taxable inhabitants of a school district, to restrain the township treasurer from paying out money for the erection of a schoolhouse at a place other than that authorized by law." Id.

Marble v. McKenney, 60 Me. 332.

Again, "The wrongful use of corporate property is a fraud upon the rights of corporators, and may be prevented by the aid of equity, where courts of law are powerless to grant the necessary relief." (High, sec. 1269.)

Thus the use of a schoolhouse by the inhabitants of a school district for religious purposes, against the wishes of any taxpayers of the district, is an improper use of the corporate property, even though the district may have voted to permit such use. And in such a case, any taxpayer of the district is entitled to an injunction, though the injury sustained by him in person be slight, since he can have no adequate remedy at law.

"The principle which runs through the cases is that corporations have only such powers as are within the scope of their charters; and where they are wasting or misappropriating the corporate property or funds, courts of equity treat them as trustees of the property for the benefit of the individual corporators; and on this ground as well as on the ground that such misappropriation of the property is a fraud upon the rights and interests of the corporators individually, they interfere by injunction to restrain and prevent any such wasting or destruction of the corporate property. And it makes no difference if the corporation is a joint-stock, manufacturing or trading corporation, . . . or a municipal or territorial corporation . . . or is of the character of this school district."

Scofield v. Eighth School District, 27 Conn. 499.

See also Hurd v. Walters, 48 Ind. 148. Page 150:

"We entertain no doubt of the powers of the court to grant injunctive relief in such a case as the present, if it be shown that the trustee had exceeded his authority, for there is no other remedy."

Spencer v. School District, 15 Kan. 259.

Even if the directors of the district or a majority of the taxpayers, or electors consent, nevertheless, any taxpayer may enjoin the use of a schoolhouse for other than school purposes.

Spencer v. School District, 15 Kan. 259.

In such a case, a single resident and taxpayer of the district, whose children attend school therein, has a sufficient interest to maintain the suit for an injunction.

Idem.

So too, a taxpayer may enjoin the school authorities from leasing a public school for the purpose of keeping a private school.

Weir v. Day, 35 Ohio St. 143.

In the case at bar, the situation is worse; the entire school property is to be turned over, books, building and cash, to a new board under an *unconstitutional* exercise of power.

The fact that in determining such a question a court of equity must determine the validity of an *election* does not preclude it from entering into the matter. Thus, for example, upon a bill of taxpayers to restrain the issuing of county bonds in aid of a subscription to a railway, upon the ground of the illegality of the election under which the bonds are issued,

the court has jurisdiction to investigate and pass upon the validity of such election.

"In such cases the jurisdiction is exercised, not with a view to contesting the election, but for the purpose of ascertaining whether the contract of subscription has been duly authorized in accordance with law." High on Inj., sec. 1285.

Winston v. Tenn. & P. R R. Co., 1 Baxter 60;
McDowell v. Mass. & S. C. Co., 96 N. C. 514;
Goforth v. Rutherford R. Co., 96 N. C. 535, 2 S. E. 361.

This suit is similar to that of a suit by a citizen and taxpayer in behalf of himself and all other taxpayers of the State, to enjoin a state treasurer from issuing bonds of the state in aid of a subscription under an act of the legislature which is *unconstitutional.* Such a suit will always lie.

Whiting v. Sheboygan & Fond du Lac R. Co., 25 Wis. 167.

The whole subject of "Injunction against public officers" is exhaustively treated by High in chapter 22, where, in section 1308 he states it to be well settled that

"The preventive jurisdiction of equity extends to the acts of public officers and will be exercised in behalf of private citizens who sustain such injury at the hands of those claiming to act for the public as is not susceptible of reparation in the ordinary course of proceedings at law." And whenever public officers "Assume powers over property which does not belong to them, and infringe upon or violate the rights of citizens under pretense of such assumed authority, equity has jurisdiction to interfere for the protection of the citizen." (Id., sec. 1309).

All the cases cited by High for the proposition that equity will not determine the title to office (sec. 1312). relate entirely to contests between two claimants for the same office. (See notes to sec. 1312 and 1313). But High recognizes clearly, as here, that

"The actual incumbents of an office may be protected, pending a contest as to their title, from interference with their possession, and with the exercise of their functions." (Sec. 1315, citing many cases).

Thus, as here, the officers *de facto* of a school district may restrain persons claiming to be officers *de jure,* but who are not in possession, from taking possession of the schoolhouse, and from interfering with plaintiffs in the employment of teachers and in the management of school affairs; and

"This, notwithstanding the fact that the defendants thus enjoined claimed to be the legally elected officers and have instituted proceedings in *quo warranto* to establish their title."

Brady v. Sweetland, 13 Kan. 41.

And courts of equity will always determine title to an office when the question "Arises incidentally" (sec. 1315). It could not be put more strongly than it is put by the author in stating the qualifications of the rule quoted in the brief submitted by counsel for the Commissioner of Education at page 35 (sec. 1312):

"The rule announced in the preceding sections which forbids interference by courts of equity for the purpose of determining disputed questions concerning the appointment or election of public officers *is to be understood as applying only to cases where the title to the office is the sole issue involved and where the bill is filed for the primary purpose of determining the same.*" (Sec. 1315 *a*).

Thus, equity, High points out, will entertain jurisdiction of condemnation proceedings, where the right to the relief is based upon the charge that one of the officials who had instituted the proceedings was not in fact a duly appointed official; and in such a case, the court may pass upon the validity of the appointment in question for the purpose of determining the issues thus properly before it.

Hurley v. Level Commission, 76 Miss. 141; 23 So. 580.

See also High, sec. 1235, for application of same principle in cases involving disputed questions of title to offices of private corporations.

Equity will always interfere in behalf of an officer *de facto,* claiming to be the officer *de jure* to prevent another from wresting the office from him.

See 2 Cyc. Lit. Injunctions, p. 887, and cases cited in note 33.

It is, of course, elementary that where the matter in litigation is a trust fund, as here, an injunction will be granted to preserve the fund and save it for the party to whom it may belong upon the final decree.

22 Cyc. Lit. Injunctions, p. 823.

The case of People ex rel. Kingsland v. Clark, 70 N. Y. 518, cited by counsel for the Commissioner of Education (p. 36) is not in point. The quotations by counsel appears in the syllabus with the preface "It seems" in italics, to which counsel does not refer. The action was to restrain the defendants from incorporating the village of North Tarrytown. The real ground of the decision is that the injunction would have "no practical effect upon the corporation" and the "village itself, or the trustees as exercising the franchise, were necessary parties."

The case of Johnson v. Garside, 65 Hun 208, is also not in point. There the contest was over the office of fire commissioner of the city of Cohoes. The court held that "The only *substantial question* (italics by the court) to be tried in this action is the title of Dickey and Daley to the office in question."

The case of Palmer v. Foley, 45 N. Y. 112 (not cited by counsel for the Commissioner of Education) is more nearly akin to the one at bar and is distinguished in Johnston v. Garside. The point of the distinction is indicated by Putnam, J. (p. 211):

> There "The plaintiff was deputy chamberlain of the city of New York and in possession of the office. As such he had under his control city funds, amounting to a very large sum, and the defendant, it was alleged, was unlawfully about to interfere with his possession of said funds."

Obviously, whatever rights a citizen or taxpayer might have to restrain the defendants from doing an illegal act, the plaintiffs here have superior rights, even to those of a citizen or taxpayer. They are *trustees* and as such charged with the duty of administering a trust fund. As such, they have the right always to protect the *res* in their custody and to apply to equity for such protection; but, additionally, they have the right to seek *instruction from the court* concerning the administration and execution of their trust. (See 39 *Cyc.* at "Trusts" p. 316 and numerous cases cited.)

So far as the "distribution" of property under sections 352 and 353 of the act are concerned, this is as clearly unconstitutional as anything can be. As the court points out in the case of Water Co. v. Wade, 59 N. J. L. 78, (a case on all fours with the case at bar),

"The theory of taxation is that it is levied for a public purpose; that it is an attribute essential to the exercise of government, without which it would be powerless to discharge its functions, and for that reason it is held to be inherent. It is the public use for it which marks it as a tax. Where no public end is subserved, the former cannot be called into question."

There, as here, taxes were imposed, out of which other taxpayers who were such on given days named, were to receive back certain remittances,

"Although they had become such taxpayers after all the school property had been paid for by taxation of the district, and they had never contributed to the purchase of the school property. The effect of this legislation is to assess upon *all* the taxpayers of the consolidated district a tax equal to the value of all the school property in the several districts comprising it at the time of the consolidation, and to give back to the taxpayers in each of the old districts a sum equal to the value of the school property in their district."

This, says the court, is a tax

"Imposed for private use, not for any public use; no part of it goes to discharge a public debt or to promote a public purpose, and no part of it finds its way into a public treasury."

"In the most favorable view that can be taken of the tax, it is levied expressly for the benefit of a selected class of persons. . . ."

The present taxpayers in school district no. 8

"Have no property whatsoever in the school lands or buildings to the purchase of which taxes paid by them have been applied. *The school property is public property, the property of the incorporated district, and not of the taxpayers residing in it.*"

By what right are present taxpayers to receive a division of school property when those who for twenty years past have paid into the school fund, by selling their property but a day before, lose all benefit therein? Why should a recent purchaser — one who has, maybe, not yet paid a single annual tax, receive a complete pro rata share of the school property of the district? As the court says in the case cited, to share the property in this fashion is not using it for a *public purpose;* it is *distributing it as a personal gift to a specially favored class.*

Has this court no power to restrain such a misuse of authority by the legislature?

Is school property the property of the present group of taxpayers, or is it held in trust for the district, never to be turned back? Counsel for the Commissioner of Education, in one branch of his brief, contends that the very constitutional basis of the redistricting comes through the State's power to make any district it pleases for educational purposes. If his argument is sound, then certainly the school property does not belong to the people in any one district heretofore bounded by any specified geographical lines, but it belongs to the people of the district which the State chooses to form.

Consequently, to disperse the property, or to levy a tax to divide up its appraised value among a limited number of present taxpayers amounts either to a concession that the taxpayers in a single school district, say no. 8, have a vested constitutional right to the school property within their district, or else the State owns it. If the State owns it, by what constitutional authority can it be turned back to the taxpayers? If the State does

not own it, and it belongs to those within the old district lines, how can the State constitutionally divest these persons of their share in the property by process of consolidation?

5 *The argument of confusion*

It is said that the continuance of the preliminary injunction until the trial will create great confusion in the administration of the law. This argument would come with better grace from the Commissioner of Education, if the petition of Mr Gengenbach had been acted upon and there had been a reelection in which the trustees of school district no. 9 did not participate, or if the Commissioner of Education had reorganized this district in accordance with the law whose constitutionality is now under consideration. But the difficulties of administering the law are not due to the presence of this litigation; they are due to the nature of the questions that unavoidably arise from the consideration of this law. If the law is constitutional, the sooner it is so declared the better. If it is unconstitutional, the sooner it is so declared the better. None of the school districts can be administered without incurring new bonded indebtedness. It is already well known to the Commissioner of Education that none of the bond houses will lend a dollar to any of the new town school boards, counsel for such houses having already raised the same questions that are raised in this litigation. The only thing that will prevent confusion is a clear and distinct utterance from the court as to the constitutional character of the law under consideration. Instead of questioning the validity of the proceedings instituted by the plaintiffs and raising technical objection to the disposition of these large, important questions, the Department of Education ought to join in the prompt determination of the question and its review by the higher courts. So far as the school administration is concerned, it will continue to be hampered and embarrassed until there is a determination of these questions. The technical points raised by the Department of Education will only delay the disposition of the controversy. The plaintiffs seek only a determination of their duties as trustees. They hold property as well as office. They are required by the new statute to perform one set of duties — they are required under the statute under which they were elected to perform another set of duties. Which law are they to follow? They are called upon by the taxpayers of their district to resist any attempt to take over the property which they now hold in trust. To what court shall trustees apply for a determination of their duties in such a situation, except to a court of equity? The distinction between the case at bar and the cases cited in the brief of counsel for the Commissioner of Education is referred to in one of the cases cited by him at page 42 of his brief, where (quoting from the leading case of the People ex rel Wood v. Draper, 24 Barber 265), the court says

"It may very well be and indeed *there is no doubt* that a man being a public officer may be restrained in a proper case from doing a particular act of an official character."

It is to restrain the defendants from doing particular acts under provisions of a statute clearly unconstitutional that the plaintiffs, holding property to which the defendants lay claim, bring this proceeding. If

everything that counsel for the Commissioner of Education says were true as to the difficulty of the court's ousting the defendants Bunselmeyer, Emerick and Schock from office, it still remains true that the court must pass upon the constitutional features of the Act by which they seek to interfere with property held by the plaintiffs and by which they seek to impose new and additional burdens upon the taxpayers of the town of Greenburgh. And the court must surely determine whether or not the defendant Buckley, whose title to office is not attacked and against whom no claim is made except that he is about to enforce a law which is clearly unconstitutional, may proceed with the enforcement of the provisions of law which are thus put under scrutiny.

Respectfully submitted

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SUPREME COURT
LIVINGSTON COUNTY

JAMES W. WADSWORTH, Plaintiff

vs.

CHARLES MENZIE, JOSEPH A. KRENZER, JOSEPH D. DONOHUE, JAMES C. FOOTE and PETER CARMICHAEL, individually and as claiming to constitute the town board of education for the town of Caledonia, Livingston county, New York, and Henry Feeley, collector of the said town of Caledonia, Livingston county, New York, Defendants

Complaint

The above-named plaintiff, in behalf of himself and others similarly situated, by Cook & Horton, his attorneys, complaining of the said defendants, alleges:

1st: That this plaintiff is and at all of the times hereinafter mentioned has been a citizen of the United States of America, a resident of the State of New York and a freeholder and taxpayer in the town of Caledonia, Livingston county, New York, and in school district number 3 of said township, more particularly hereinafter described; that the real property owned by plaintiff and situate in said town of Caledonia in said school district number 3 thereof is assessed for taxes in said township and in said school district in the sum of one hundred and twelve thousand two hundred dollars ($112,200), and that he has been assessed and has paid taxes levied upon the aforesaid assessment for several years last past prior to the commencement of this action and including the year 1916.

2d: That the defendants Charles Menzie, Joseph A. Krenzer, Joseph D. Donohue, James C. Foot and Peter Carmichael, above named, claim to be the duly authorized board of education elected for the town of Caledonia, Livingston county, New York, under and pursuant to the provisions of chapter 328 of the Laws of 1917, amending the Education Law of said State.

3d: That the defendant Henry Feeley is the collector of taxes for the said town of Caledonia, county of Livingston, State of New York.

4th: That upon information and belief the said school district number 3 of the said town of Caledonia aforesaid and of which said plaintiff is a taxpayer, as hereinabove stated, has existed as a school district for upwards of fifty years last past and that its affairs have been managed pursuant to law by the successive trustees thereof; that it now owns and holds a site and schoolhouse situate in said district number 3 and used for school purposes therein, of an approximate value of one thousand dollars; that one teacher is employed in said school and that the average attendance at said school during the preceding several years has been about ten pupils; that the expenditures for the maintenance of such school and for school purposes in said district have approximated the sum of about six hundred dollars per year; that said school has been wholly adequate and sufficient for all of the needs of the residents of said school district and their children; that the said school is favorably situated in said district, and is accessible to all children of school age therein; and that the affairs and business of said school district have been properly and conservatively managed for several years last past by the said defendant Joseph A. Krenzer, the duly elected and acting trustee thereof but who is now claimed by the defendant herein to have been superseded by the new school law, viz, the said chapter 328 of the Laws of 1917, further, that the balance in the hands of the said Joseph A. Krenzer as such trustee of the school district number 3 was, on the 31st day of July, 1917, the sum of $194.12.

5th: That said chapter 328 of the Laws of 1917 added to the Education Law a new article, entitled "XI-A," which purported to create town boards of education, provided among other things, that there should be established to begin on the 1st day of August, 1917, a town board of education in each town of the State, which should thereafter have jurisdiction over all of the schools in the town, as provided in said act.

6th: That section 352 of said "Article XI-A" of chapter 321 of the Laws of 1917, provided as follows:

"Sec. 352 *School district officers abolished; terms continued to collect funds, pay claims, et cetera.* 1 All trustees, members of boards of education and other school officers of school districts subject to this article, in office when this act takes effect shall continue in office to and including the thirty-first day of July, 1917, when the offices of trustees, members of boards of education, district clerks, collectors, treasurers and other school district officers of such districts shall be and are hereby abolished and the terms of such officers shall cease except as herein provided.

2 The trustees, boards of education and other officers, of each district, enumerated in subdivision one of this section are hereby continued in office with all the powers and duties conferred on such officers by the education law or other statutes, including the power to levy, assess and collect taxes for the purpose of closing up the business and financial affairs of such district and of satisfying its obligations, except bonded indebtedness, adjusting its claims, collecting funds due it and paying its just debts. After liquidating all outstanding obligations except bonded indebtedness, and settling or adjusting all claims against such district, and closing up all its financial affairs as a district, such officers shall apportion any funds remaining in the treasury, except moneys received from the state, among the taxpayers of the district in the manner now provided by law. Such apportionment shall be based upon the relation of the assessed valuation of such taxpayers to the aggregate assessed valuation of the district. The portion of such funds which consists of moneys received from the State shall be paid into the town school treasury."

7th: That section 353 thereof provided as follows:

"Sec. 353 *Outstanding bonds; existing school property.* 1 The bonded indebtedness of the school districts in a town which are subject to the provisions of this article, including a union free school district having a population of fifteen hundred or employing fifteen teachers or more, which has adopted a resolution pursuant to the provisions of section three hundred and thirty-one of this article, existing and outstanding at the time of the taking effect of this article shall be a charge against the property which is subject to tax for the maintenance of the schools in such town or union free school district.

2 Within one year from the taking effect of this article the value of the school property in the several districts which are made subject to the provisions hereof shall be appraised and determined by a commission consisting of the supervisor of the town, the chairman of the town board of education and the district superintendent of schools.

3 The value of the school property in each district as so appraised shall, after deducting the outstanding bonded indebtedness of such district, be credited to such district and charged against the town. The total amount charged to the town as a result of such appraisal shall be raised by tax upon the taxable property of the town in the same manner as other school expenses are raised. Such tax shall be levied and collected in five equal, annual installments and the amount required shall be included by the board of education in the annual tax budget of the town.

4 The commission hereinbefore created shall, upon appraising such property and determining the credit to be allowed to each district, apportion the amount so credited to such district among the owners or possessors of taxable property in the district in the ratio of their several assessments on the last corrected assessment roll of the town. The said commission shall report to the board of education of the town the apportionment so made and the board shall cause to be issued to each of such owners or possessors, a certificate of credit stating the amount so apportioned. Such certificate of credit shall be transferable by the persons to whom they are issued, and shall be payable only out of moneys raised by tax as herein provided for the payment of the charge against the town on account of the school property acquired by such town. They shall be issued in such denominations and shall be due at such times as to provide for their payment out of the moneys raised by tax for the payment of such charge.

5 The Commissioner of Education shall prescribe rules governing the commission in the appraisal of school property as herein provided and regulating the distribution and apportionment of the credits and charges herein referred to and the form and denomination of such certificate. An appeal will lie from such appraisal or from any act of such commission or board of education in respect to the apportionment of credits, the distribution of charges and the levy and collection of a tax on account of such school property to the Commissioner of Education in the same manner and under the same conditions as in the case of other appeals to the Commissioner of Education. A like appeal will lie from the apportionment of the bonded indebtedness of any town."

8th: That section 354 thereof provided as follows:

"Sec. 354 *Election of board of education.* 1 The first board of education of each town thereof shall be elected by the trustee and members of the boards of education of the several school districts in such town, subject to the provisions of this article. The said trustees and members of boards of education shall meet for such purpose on the second Tuesday in June, 1917, in one of the schoolhouses in the town to be designated by the district superintendent of schools. The said trustees and members of boards of education shall organize by the election of a chairman and clerk. They shall thereupon proceed to elect members of the board of education of the town to hold office for the town specified in section 331 of this article. The persons elected

as members of such board shall be residents of the town and qualified electors at school meetings therein. Not more than three of the members of such board of education shall reside in the same school district, except in towns in which there are less than three school districts. The chairman and clerk of the meeting shall canvass the votes cast for the candidates for the offices to be filled and the candidate receiving a majority of the votes cast shall be elected. The chairman and clerk of the meeting shall thereupon notify the district superintendent in writing of the persons declared elected as members of said board, and the district superintendent shall give notice of such election to the persons so elected. As the terms of office of such members expire their successors shall be elected at the annual school meeting.

The district superintendent of schools shall call a meeting of the board of education of each town in his supervisory district, elected as above provided, on the first day of August in nineteen hundred and seventeen, at the principal schoolhouse of the town, for the purpose of organization and transaction of any other business which may properly come before such board. Upon the election of a clerk of such board, the chairman and clerk of the meeting held for the purpose of electing members of the board of education shall file the minutes of the meeting with such clerk."

9th: Upon information and belief, the said plaintiff alleges, further, that the said act is unconstitutional and void, in that it violates section 1 of article IX of the constitution of the State of New York, which requires " that Legislature shall provide for the maintenance and support of a system of free common schools wherein all the children of this State may be educated," and further alleges that said provision of the constitution is intended to guarantee to all of the children of the State equality of opportunity for securing free common school education, and that the same educational privileges shall be given equally to all persons in the same class.

10th: Upon information and belief, that the total assessed valuation of real estate within the said school district number 3 of the town of Caledonia aforesaid is $405,018.10; that in the year 1916–17 the amount expended for school purposes in said district, including repairs to said schoolhouse, was $802.52; that the amount raised by tax in said district for school purposes was $617, that the school tax rate per $1000 in said district was $1.50; that in the year 1915–16 the amounts expended for school purposes in said district was $580.65, the amount raised by school tax therein $600, and the school tax rate per $1000 in said district was approximately $1.50; that in the year 1914–15 the amount expended for school purposes in said district was $569.94, the amount raised by school tax therein was $500 and the school tax rate per $1000 in said district was less than $1.50; that by the inclusion of the said school district number 3, pursuant to the aforesaid amendment of the Education Law in a combined school unit in said town, a school tax rate for the year 1917–18 is created in said school district number 3 which is over four times the prior school tax rate therein, to wit, a tax rate per $1000 in said school district since the said act is alleged to have become operative in the amount of $6.50; that the district school situate in said district number 3 is, as aforesaid, accessible to the residents of said school district and their children, and that the remaining schools maintained in said town are not thus accessible; that the said school heretofore maintained in said school district is sufficient for the needs of said district, and confers educational advantages upon the children of school age in said district equal to those of any other school in said town with the exception of the high

school in the village of Caledonia, hereinafter referred to, and which the school chidren of said district number 3 were permitted to attend upon the payment of a tuition amounting to the sum of $12 per annum for attendance in the grades of such high school and $15 per annum for attendance in the high school department thereof; that the said high school in the village of Caledonia is situate a very considerable distance from the rural community comprising said school district number 3, that the same is not accessible in winter time during periods of heavy snows and that it is impracticable if not impossible for the majority of the school children in said school district number 3 to attend the said high school in the said village of Caledonia; and that the effect of the said act of 1917 amending the Education Law of the State, as aforesaid, although quadrupling the school tax in said district number 3, is to confer no benefit upon said school district number 3 whatsoever.

11th: Upon information and belief, that the same conditions described in the foregoing paragraph of this complaint with reference to school district number 3 in said town also apply to school district number 1 in said town of which the assessed valuation of real estate therein is $107,020, and the school tax rate in the year 1916–17 was .00456; and to school district number 2 in said town of which the assessed valuation of real estate therein is $151,014 and the school tax rate in the year 1916–17 was .00265; and to school district number 6 in said town of which the assessed valuation of real estate therein is $153,653, and the school tax rate in the year 1916–17 was .00276; and to school district number 9 in said town of which the assessed valuation of real estate is $366,670, and the school tax rate in the year 1916–17 was .001363; that the amount raised by school tax for school purposes in each of said districts for the said year 1916–17 was as follows, viz: school district number 1, $488; school district number 2, $400.16; school district number 6, $424.07 and school district number 9, $500; and that the new school tax rate per $1000 in each of said districts, including said school district number 3, under the combination of said districts with school district number 5 of said town, in which is included the high school in the said village of Caledonia, in one school district pursuant to the said amended act, is, for the present year, $6.50, without any added benefits accruing to said school districts excepting said school district number 5, notwithstanding such large and unprecedented increase in school taxes.

12th: Upon information and belief, that the said school district number 5 of the said town of Caledonia includes the village of Caledonia in said town; that said school district number 5 has a school building and school property of the value of at least $50,000; that the said school district number 5 has a bonded indebtedness of $23,700; that, in the past several years, there has been raised in said school district number 5 by tax for school purposes an annual sum of about $12,000 per year; that for the year 1916–17 the total assessed valuation of real estate within said district was $1,241,546, the sum raised therein by tax for school purposes was $12,421.46 and the school tax rate per $1000 in said district was about $10 and that the same school tax rate per $1000 has existed therein for three years last past; that since the consolidation of all of the above mentioned school districts of said town in one unit during the present year, pursuant to said act, the said school district number 5 is attempting to raise by tax

throughout the said town, for school purposes, the sum of $12,500, and that by the provisions of said amended act the school tax rate per $1000 during the present year in said school district number 5 is reduced to the rate of $6.50 per $1000, by the automatic charge of a large part of the amount necessary to be raised for school purposes in said school district number 5 against the other districts in said town hereinabove mentioned, without any added benefit to said last-mentioned school districts, many of which are situated several miles from said village, in a farming community inaccessible to the school in said village, and from which it would be extremely difficult and impracticable, even if not impossible, for children of school age to attend said school.

13th: That under the provisions of said chapter 328 of the Laws of 1917 so amending the Education Law it is directed in sections 355 to 364 thereof inclusive that an annual school meeting shall be held in each town on the 1st Tuesday of May in each year, of which notice shall be given by publication as therein provided and at which duly qualified voters shall be entitled to vote according to a list of such voters prepared by the clerk of the board of education; that candidates for members of the board of education to be voted upon at such school meeting shall be nominated by petition duly filed, and shall be voted for at said school meeting by ballot prepared as directed therein; that such election shall be conducted by inspectors of election duly named in accordance with the provisions thereof; that such inspectors shall organize, and that the election of such board of education shall be conducted in accordance with the provisions of the election law relative to general elections except as otherwise provided therein; that the votes at such election shall be duly canvassed by the board of inspectors, the votes cast at such school meeting counted or canvassed and the candidates receiving a plurality of the votes cast shall be duly declared elected as such board of education, and in which said sections of the said amendment of the Education Law is stated and set forth full directions covering and controlling the election of said board of education and to which said sections of the said amended act reference is hereby made for a more particular statement of the contents thereof.

14th: That notwithstanding the elaborate provisions made in the said act for the election of members of the said town board of education, nevertheless, the said act provides (sec. 354) "The first board of education of each town thereof shall be elected by the trustees and members of the boards of education of the several school districts in such town, subject to the provisions of this article"; that for such purpose the said trustees and members of the boards of education shall meet on the second Tuesday in June in one of the schoolhouses in the town to be designated by the district superintendent of schools, and the said trustees and members of boards of education shall thereupon elect a chairman and clerk and proceed to elect members of the board of education of the town, to hold office for the term specified in section 331 of this article; that section 352 of the said act provides that all trustees, members of boards of education and other school officers of school districts subject to this article, in office when this act takes effect, shall continue in office to and including the 31st day of July, 1917, when the offices of trustees, members of boards of education, district clerks, collectors, treasurers and other school district officers of

such districts shall be and are hereby abolished and the terms of such officers shall cease as herein provided.

15th: That subdivision 1 of section 354 of said chapter 328 is in the following language: "The first board of education of each town thereof shall be elected by the trustees and members of the boards of education of the several school districts in such town, subject to the provisions of this article." That the presence of the comma between the word "town" and "subject," as the plaintiff is informed and verily believes, leaves it open to judicial interpretation as to whether or not the words "subject to the provisions of this article" apply to the election, or whether they apply to the members of the board of education or the school districts which shall be entitled to vote at the election of the trustees of the town board; that as appears from other sections of the said law, notwithstanding the termination of the offices of the old school district trustees, they are, nevertheless, "subject to the provisions of this article," subdivision 2 of section 352, providing that "trustees, boards of education and other officers, of each district, enumerated in subdivision one of this section are hereby continued in office with all the powers and duties conferred on such officers by the Education Law or other statutes, including the power to levy, assess and collect taxes for the purpose of closing up the business and financial affairs of such district and of satisfying its obligations, except bonded indebtedness, adjusting its claims, collecting funds due it and paying its just debts."

16th: Upon information and belief, that all of the said provisions of said act relating to the election of the first board of education are unconstitutional, null and void, in that they violate section 2 of article 10 of the constitution of the State of New York, which provides that "all other officers whose election or appointment is not provided for by this constitution, and all officers, whose offices may hereafter be created by law, shall be elected by the people, or appointed, as the Legislature may direct;" in that more particularly, the provision for the election of the first board of trustees does not provide for the election of the said board of trustees by the people.

17th: That subdivision 1 of section 353 of the said chapter 328 of the Laws of 1917, provides that the bonded indebtedness of a school district, existing and outstanding at the time of the taking effect of this article shall be a charge against the property which is subject to tax for the maintenance of the schools in such town or union free school district.

18th: Upon information and belief, that none of the said school districts in the said town have any bonded indebtedness with the exception of the said school district number 5 in said town which has a bonded indebtedness in the amount of $23,700; that prior to the enactment of the said chapter 328 of the Laws of 1917, the aforesaid bonded indebtedness of said school district number 5 in said town had been created according to law by the vote of the qualified electors in said district; that bonds representing such indebtedness had been issued in accordance with law by the officers of said school district number 5 and that the principal and interest due upon said bonds became, were and continued to be an obligation of said school district number 5 and a charge upon the taxable property of said district; but

that said bonded indebtedness was not created, voted upon or authorized by this plaintiff or by any of the aforesaid electors or taxpayers of the said school district number 3 or of the other remaining school districts in said town, and has never been created, authorized or ratified by any of the school districts of said town with the exception of the said school district number 5 or by any elector or taxpayer therein; that the said act is unconstitutional and void and violates section 6 of article 1 of the constitution of the State of New York, and section 1 of article 14 of the constitution of the United States, which provide that no person shall be deprived of property without due process of law, in that said act attempts to charge against this plaintiff and against the taxpayers of the school districts of said town outside of said school district number 5, a bonded indebtedness, created by said school district number 5 and not created, authorized or in any respects ratified by the other school districts of said town or by this plaintiff or any other taxpayer in such other school districts.

19th: Upon information and belief, that, notwithstanding the premises and in alleged compliance with the provisions of said chapter 328 of the Laws of 1917, what purported to be an election for membership in a town board of education for the said town of Caledonia was held in said town on or about the second Tuesday of July, 1917, and an alleged election took place at which the defendants Charles Menzie, Joseph A. Krenzer, Joseph D. Donohue, James C. Foote and Peter Carmichael were declared to be elected as the board of education of the said town of Caledonia, and thereafter, in alleged compliance with said amended act, took over the powers and duties of the said trustee of said school district number 3 and the control and management of its property and the property of the other school districts of said town, and thereafter proceeded to levy and assess against the taxable property within said town a school tax computed in alleged compliance with said amended act, levying the same at the aforesaid rate per $1000 of $6.50, and completed a tax list, affixed thereto a warrant for the collection thereof, and delivered the same to the aforesaid defendant Henry Feeley, the collector of said town, with directions to him to collect the tax so levied and assessed and to pay over the amount thereof to the school treasurer of said town.

20th: Upon information and belief, that, pursuant to the aforesaid levy and assessment of such tax, including a tax levied to pay the interest and part of the principal of the said bonded indebtedness of school district number 5 in said town, the said defendant Henry Feeley, as such collector, has been and is attempting to collect the same from this plaintiff and from the taxpayers of the school districts of said town hereinabove described, and is threatening, and has threatened, to proceed to attempt to enforce the collection of such tax out of the property of this plaintiff and of other taxpayers in said town unless such tax is paid.

21st: That prior to said amendment of the Education Law and for the year 1916–17 the school tax in district number 3 of said town levied and assessed upon the plaintiff's property therein and paid by this plaintiff amounted to the sum of $168.30; that since the said amendment the said alleged board of education have levied and assessed upon the property of the plaintiff in said school district number 3 a school tax for the present

year amounting to the sum of $729.30; that, by reason of said amendment, and the attempted charge against the remaining districts of said town of the bonded indebtedness and interest thereon existing in said school district number 5, and the charge against the other districts of said town of a part of the expense of maintaining the said high school in the said village of Caledonia, the school taxes of all of the other school taxpayers in said school district number 3 in said town have been increased in the same proportionate amount as hereinabove stated with reference to this plaintiff, and the school taxes in each other school district of said town except the said school district number 5 have been also materially and largely increased.

22d: Upon information and belief, that this plaintiff is one of many taxpayers in the said school districts in the said town of Caledonia outside of the said school district number 5 who are and will be harrassed, prejudiced and damaged by the aforesaid acts and proceedings of said defendants under and pursuant to the said unconstitutional act of the Legislature; that the constitutional rights of many other taxpayers in said town have been and will be violated by the assessment and levy of said illegal tax and that many other taxpayers in said town having in common the same rights sought to be enforced herein by this plaintiff, are prepared to institute actions seeking the same relief hereinafter demanded or like relief in the event that such common relief can not be procured herein; that this plaintiff has refused to pay the aforesaid illegal tax for the reasons above stated, and apprehends that the collection of such illegal tax will be enforced and his property seized to satisfy the same; that he has no adequate remedy at law, and that this action is brought to prevent the consummation of the above described illegal acts and to obviate a multiplicity of actions by many other taxpayers similarly situated, and whose rights in the premises are similar to the rights of the plaintiff hereinabove described.

WHEREFORE this plaintiff prays for a determination by this court that the said chapter 328 of the Laws of 1917 of the State of New York be declared unconstitutional, null and void, in that it violates the provisions of the constitution of the United States and the constitution of the State of New York, and in that more particularly it violates section 1 of article 14 of the constitution of the United States, section 1 of article 9 and section 2 of article 10, and section 6 of article 1 of the constitution of the State of New York, and furthers, that the defendants and each of them be restrained from exercising any of the powers alleged by them to be vested in them under the provisions of chapter 328 of the Laws of 1917, or any part thereof, and more especially that the said defendants be restrained from collecting or attempting to collect any school tax against the property of the plaintiff or of any of the taxpayers therein, pursuant to the said chapter 328 of the Laws of 1917, and that pending the hearing and determination of this suit the said defendants be temporarily enjoined and restrained from doing any of the aforesaid things or performing any of the aforesaid acts, together with such other and further relief in the premises as to the court shall seem proper.

COOK & HORTON
Plaintiff's Attorneys
Office and Post Office Address, Geneseo,
Livingston County, N. Y.

Answer

The defendants in the above-entitled action, answering the complaint of the plaintiff herein by A. M. Little, their attorney, deny upon information and belief, each and every allegation in said complaint contained in the subdivisions thereof numbered "ninth," "fifteenth," "sixteenth," and so much of the "eighteenth" paragraph of said complaint as alleges that said act is unconstitutional, void and violates section 6 or article 1 of the constitution of the State of New York and section 1 of article 14 of the constitution of the United States which provide that no person shall be deprived of property without due process of law; and so much of the "twenty-second" paragraph of said complaint as alleges that the constitutional rights of many other taxpayers in said town besides said plaintiff have been and will be violated by the assessment and levy of said alleged illegal tax; and these said defendants allege by way of answer to said complaint and the whole thereof, upon information and belief, that chapter 321 of the Laws of 1917 and such portions thereof as are alleged and set forth in the complaint herein do not violate any of the provisions of the constitution of the State of New York or the constitution of the United States.

WHEREFORE, said defendants demand judgment against the plaintiff dismissing his said complaint, with costs.

A. M. Little
Attorney for Defendants
Office and Post Office Address,
820 Gorman Insurance Building,
Rochester, N. Y.

Brief for Commissioner of Education

Preliminary Statement

The action herein is in equity brought by summons and complaint by James W. Wadsworth, a resident and taxpayer in school district no. 3, town of Caledonia, Livingston county, N. Y., against the town board of education of the town school unit comprising the school districts in such town, and the collector of such town, who is by virtue of his office the school collector of the town school unit. The plaintiff in his complaint prays for a determination by this court that chapter 328 of the Laws of 1917, being the so-called township school law, under which the defendant board of education was elected and assumes to act, be declared unconstitutional, null and void, and that the said defendant board of education "be restrained from exercising any of the powers alleged by them to be vested in them under the provisions of chapter 328 of the Laws of 1917, or any part thereof, and more especially that the said defendants be restrained from collecting or attempting to collect any school tax against the property of the plaintiff or of any of the taxpayers therein." The plaintiff also asks that pending the hearing and determination of the suit the defendants be temporarily enjoined and restrained from doing any of the aforesaid things or performing any of the aforesaid acts.

The plaintiff at the time of serving the summons and complaint in such action served notice that an application would be made at a special term of

the Supreme Court appointed to be held in and for the seventh judicial district at Supreme Court chambers in the village of Wayland, N. Y., on the 12th day of January, 1918, for an order temporarily enjoining and restraining the defendants from collecting or attempting to collect any school tax against the property of the plaintiff or of any of the taxpayers in such town under authority of such chapter 328 of the Laws of 1917, pending the hearing and determination of this suit. By agreement of the attorneys for the parties, the hearing on the motion was adjourned to such time as might be designated by Mr Justice Clark.

Hon. John H. Finley, Commissioner of Education of the State of New York, appears by Frank B. Gilbert, Esq., Counsel to the University, amicus curiae.

The defendant board of education has served an answer which in substance admits such allegations in the complaint as are material to a determination of the constitutionality of the law. It is obvious that if the act under the circumstances is declared to be unconstitutional the plaintiff is entitled to the relief which he seeks. It should be assumed that unless it be established by weight of authority that such act is clearly unconstitutional the defendant board of education and town school collector should not be restrained temporarily from performing their official acts pending the trial and the determination of the suit. It seems appropriate, therefore, that the court upon this motion should consider and determine the main question as to the constitutionality of the law. If the court determines that the law is constitutional, no further question remains for determination and judgment should be rendered against the plaintiff.

Statement of Facts

The sole question involved in the suit is one of law. The following allegations in the plaintiff's complaint may be admitted without affecting the issues raised:

1 That the plaintiff is a resident and taxpayer of the town of Caledonia, Livingston county, and of school district no. 3 of said town.

2 That the defendants, Charles Menzie, Joseph A. Krenzer, Joseph D. Donohue, James C. Foote and Peter Carmichael, constitute the board of education of the town of Caledonia, Livingston county, under and pursuant to chapter 328 of the Laws of 1917, and that the defendant Henry Feeley is the collector of taxes for such town and as such is, under such chapter, the collector of school taxes therein.

3 That the school tax rates for district no. 3, town of Caledonia, and the other districts specified in paragraphs 10 and 11 of the plaintiff's complaint, for the school year of 1916–17 are as indicated in such paragraphs, and that the tax rate for the unit comprising all the school districts in the town of Caledonia for the school year of 1917–18 is $6.50 on $1000.

4 That the assessed valuation of the taxable property in union free school district no. 5, which includes the village of Caledonia in said town, is $1,241,546 and that the rate of tax therein for the school year 1916–17 was about $10 per $1000, and that the tax rate for the town school unit of which such union free school districts becomes a part is, for the school year of 1917–18, $6.50 per $1000.

5 That union free school district no. 5, Caledonia, has a bonded indebtedness of $23,700 and that such indebtedness was created for the purpose of erecting a new schoolhouse in such district and was authorized by the vote of the qualified electors thereof, and that the bonds representing such indebtedness were issued in accordance with law by the officers of such union free school district no. 5, and that under and in accordance with the terms of such bonds they were at the time of their issuance obligations of such union free school district and a charge upon the taxable property thereof. That the bonded indebtedness of such union free school district was not created, voted upon or authorized by the qualified electors of district no. 3 or any of the other districts of the town school unit, and such indebtedness has never been created, authorized or ratified by any of the school districts of such town with the exception of such union free school district no. 5.

6 That the Defendants, Menzie, Krenzer, Donohue, Foote and Carmichael, were elected members of the board of education of the town of Caledonia under and pursuant to the provisions of chapter 328 of the Laws of 1917, on or about the second Tuesday of June, 1917, by the trustees of the several common school districts and the members of the board of education of union free school district no. 5, and that on August 1, 1917, the defendant board of education took over the powers and duties of the trustees of the school districts comprising the town school unit of Caledonia and the control and management of the property of such districts, and thereafter proceeded to levy and collect a tax for school purposes and to conduct and maintain the necessary schools in such town, pursuant to the provisions of the township school law and the Education Law.

It is alleged in the tenth paragraph of the plaintiff's complaint (fol. 20) that the effect of the township law, "although quadrupling the school tax in said district no. 3, is to confer no benefit upon said school district no. 3 whatsoever." And it is further alleged in the eleventh paragraph (fol. 22) that the tax rate formerly existing in the school districts outside of union free school district no. 5 has been increased to $6.50 per $1000, "without any added benefits accruing to said school districts excepting said shool district no. 5." And again in the twelfth paragraph (fols. 24–25) it is alleged that "by the provisions of said amended act the school tax rate per $1000 during the present year in said school district no. 5 is reduced to the rate of $6.50 per $1000 by the automatic charge of a large part of the amount necessary to be raised for school purposes in said school district no. 5 against the other districts in said town hereinbefore mentioned, without any added benefit to said last mentioned school districts, many of which are situated several miles from said village in a farming community, inaccessible to the school in said village, and from which it would be extremely difficult and impracticable, even if not impossible, for children of school age to attend said school."

In this connection the court will perhaps take notice of the fact that school district no. 3 and the other districts outside of the Caledonia union free school district are common school districts maintaining elementary schools, each with a single teacher, while the school maintained in the union free school district is a department school having a high school giving academic

instruction. Such school is a graded school with a supervising principal and eleven teachers. Under section 341 of the township school law, all the pupils residing in the town may obtain the privileges of this school without payment of tuition. A pupil who completes the work in any of the elementary schools in the common school districts in the town may obtain academic instruction in the Caledonia high school without additional cost.

The records of the Education Department show that a number of academic pupils have been in attendance at the Caledonia High School in the past, and it should be noted that this high school is as conveniently accessible to the pupils in the other districts in the town as any other high school in the vicinity, and that if it does appear that pupils who have completed elementary courses in the schools in the common school districts may be more conveniently instructed in the high schools of adjoining towns, they may be transferred thereto and the board of education of the Caledonia town school unit will be required to provide the cost of instruction. (See township school law sec. 342).

It is not the purpose of the law to abandon existing schools in the several school districts of the town. The children therein will not be required to attend upon instruction in the Caledonia village school. The law gives pupils who have obtained all that they can from the schools in the districts where they reside the privilege of attending upon advanced instruction without additional cost at the high school in the village of Caledonia.

The Caledonia High School is a substantial educational asset to the town of Caledonia. Without it the children in the outlying districts would be compelled to go a much greater distance to attend upon academic instruction. District no. 3, in which the plaintiff resides, has, according to the records of the Education Department, twenty-five pupils registered as in attendance at the school in the district, while there are 350 pupils registered in attendance at the school in union free school district no. 5. The assessed valuation in district no. 3 is $405,000, while that in union free school district no. 5 is $1,241,000, so that the taxable resources of district no. 3 for each pupil are about five times those in union free school district no. 5. The same inequality of tax burden in comparison with union free school district no. 5 may be shown in the other common school districts comprising the Caledonia town school unit.

School district no. 3 and many of the other districts have within their limits very valuable farm lands and are also favored by tax revenues derived from the assessment of railroad and other corporate property. Many of them are relieved of an appropriate tax burden for school purposes because of a lack of children to be educated. The inference may be drawn from the paragraphs in which the plaintiff attempts to show the injustice of the present law in imposing upon them the burden of contributing to the maintenance of schools for the education of children who do not reside within the restricted limits of their small districts, that in all cases the burden of paying the cost of the education of the children of the State must fall upon the particular community in which such children reside. This does not conform to the true theory of public education. The State under the constitution owes to its children, as a matter of state concern, the duty of providing school facilities for all of them, wherever they may be situated. If a community lacks

financial resources, its children must not because of such fact be deprived of educational facilities. Entirely apart from the fact that the children residing in the plaintiff's district and the other common school districts of the town will be benefited by the privilege of attending upon instruction in the high school in the village of Caledonia, the law may not be attacked justly because of the consolidation of the several districts in the town, resulting in the extension of the burden over the taxable property therein. We have long since departed from the theory that the education of the child must be paid for by the person directly interested in such child. Public education is a proper subject of taxation. A taxpayer may not be relieved of the duty of paying a tax because the property taxed is remote from the school maintained. The determination of the territorial extent of the school tax unit is within the exclusive control of the Legislature.

Analysis of Township Law

For the sole purpose of informing the court as to the object, operation and effect of the township school law, it seems advisable to include in this brief a concise analysis of such law. No attempt is made to convince the court of the wisdom of its provisions. The questions of policy as to school administration and maintenance must of course be addressed to the Legislature, and the court is only concerned in a determination of the validity of the law and of the meaning and application of its provisions. I assume, however, that it will be helpful to the court to know something of the arguments presented to the Legislature in obtaining the enactment of the law.

a Object of Law

Chapter 328 of the Laws of 1917, referred to herein as the township law, was enacted by the State Legislature upon the recommendation of the State Education Department and the Regents of the University. The proposal to unify the rural school districts into a town school system has been before conferences, conventions and associations of teachers, school superintendents and organized bodies of school authorities for many years, and has been unqualifiedly approved by them. A bill substantially in the same form and accomplishing the same purpose was introduced in the Legislatures of 1915 and 1916. It has been recognized by leading educational experts as a pronounced advance in the solution of our problem of rural education.

Three important and positive beneficial results are accomplished by the law:

First. It tends to improve the educational opportunities of the children of our rural communities and to equalize the school facilities to be furnished to them. It does this by giving to the children of the districts comprised in the town school unit the privileges of all schools in all the districts therein, and by providing for their academic instruction in high schools and academic departments in other units, districts or cities, where no such instruction is provided in the schools in the community within which they reside. It authorizes provision for transportation, so that children in remote portions of the school unit may obtain school privileges which otherwise would be inaccessible. It provides for more effective supervision of instruction and requires standardization of school buildings and equipment.

Second. It increases efficiency of school administration in that it reduces the number of school organizations and of school officers and employees. Under the former system there were in the neighborhood of 11,000 school districts having one or three school trustees, a district clerk, collector, and in many cases a treasurer. Besides that, there were in the neighborhood of 600 union free school districts having a population of less than 1500, with a board of education of from three to nine members and a district clerk, collector and treasurer. In place of this army of school officers we have under the present system less than one thousand town school units, with from three to five trustees and a district clerk and treasurer. School taxes are now payable to the same tax collector as town and other taxes. The administration of the school system of the State outside of cities and union free school districts having a population of fifteen hundred or more, is now concentrated in a compact body of men who may be held directly responsible to the qualified electors of the town school unit, and through whom supervising officers, including the State Education Department, may reach definitely and effectively the persons in charge of school administration. Under the former system a school trusteeship was regarded as an irksome burden, too frequently shunned by men competent to administer affairs of importance. Under the present law it is anticipated that business men prominent in their communities will be willing to assume responsibility for the proper maintenance of the schools in the town in which they live.

Third. It equalizes the burden of taxation for the support of our rural schools throughout the State. Thousands of instances might be given where because of some favorable situation the taxpayers in one district have practically avoided the payment of any substantial school tax, while in the near neighborhood, across the street, the highway or the stream, a more unfortunate neighbor has been burdened with an excessive tax. In hundreds of districts, owing to the operation of the law whereby contracts might be made with adjoining districts for the instruction of the pupils of a district and public money has been available to meet the contract obligation, the property of the district has been entirely without the burden of a school tax. Hundreds of districts having an assessed valuation of less than $20,000 have required to maintain schools with one, two and sometimes three teachers, making a tax almost unbearable, while in a less populous but more wealthy community a school with few pupils has been maintained for a nominal sum. The extension of the unit from the district to the town has materially improved this situation. By spreading the tax over a more extended territory the districts so placed as to include within their limits valuable corporate and other property have been required to share their privileges and advantages with adjoining districts less fortunately situated. Naturally, the complaints come from those districts where because of this attempt at equalization there has been substantial increase in the burden of the tax required to maintain our State system of education. The educational advantages to be obtained from the application of the provisions of the township law will outweigh the increased cost to the taxpayer who because of fortuitous advantage of location has for a generation or more been little affected by the cost of school maintenance, if he has in mind the importance of providing effectively for the education of the children of the State.

Hon. Thomas E. Finegan, Deputy Commissioner of Education, has made a careful investigation of the benefits to be derived from the so-called township system. He has written many articles and addresses upon this subject. Reference is made especially to an article prepared by him, included in the Annual Report of the State Education Department for 1916, entitled "The Township Law." Such article is appended to this brief.

b Provisions of Township Law

The following salient features of the new law are properly to be considered in comprehending its purpose and effect:

1 The school districts of the State are continued under section 330, so far as their territorial extent is concerned, until consolidated as provided therein. The purpose of this provision is to retain such districts for maintenance of existing schools therein, so that a town board of education may not arbitrarily abandon a schoolhouse and compel the children to attend that in another district, unless it be upon order of the district superintendent and approval of the qualifieed electors of the districts and town.

2 The school districts in a town, including both common and union free school districts, are included within the town school unit and a board of education is established therein. Union free school districts having a population of fifteen hundred or more or employing fifteen teachers or more on May 2, 1917, the time of the taking effect of the law, are excepted from the provisions of the act. An exception is also made as to the school districts in the towns of a county which adjoins a city having a population of one million or more and in which there are only two district superintendents. (See township law, sec. 331, subd. 1). If a town has two or more union free school districts having a population of less than fifteen hundred and each maintaining an academic department, the town is divided into as many town school units as there are such union free school districts situated in such town, and a board of education is established for each town school unit. The division of the town is made by the district superintendent.

3 The board of education in a town or a town school unit having under its jurisdiction five school districts or less consists of three members. In all other towns and town school units such board consist of five members. The term of office of each of the members of the board begins on the first day of August following his election. (Township law, sec. 331 subd. 1).

4 The annual meeting of each board of education is held on the first Tuesday in August in each year. The board organizes by the election of one of its members as chairman and is required to appoint a clerk and a town school treasurer. (Township law, sec. 333, 337).

5 The board of education of each town is a corporation. All property vested in or hereafter transferred to the board of education of a town or a town school unit for the use of the schools therein is held by such board in trust for the schools of the town or unit as a corporation. (Township law, Sec. 336).

6 The first board of education of each town and town school unit was to be elected by the trustees and members of the boards of education of the several school districts therein. The meeting for such purpose was held on the second Tuesday in June, 1917. Such trustees and members of boards of

education of the school districts comprised in the town or unit constituted a board for the purpose of electing the first board of education. (See township law, sec. 354, subdivision 1). The terms of office of the members first elected are prescribed in section 331, subdivision 1. In a town or unit having a board consisting of three members, one is to hold until August 1, 1918, one until August 1, 1919, and one until August 1, 1920. Their successors are required by section 354 to be elected at the annual school meeting. Sections 355–364 inclusive provide for the time and place of holding the annual meeting, the qualifications of voters at school meetings, the determination of the qualifications, the making of nominations, appointment of inspectors, the conduct of school elections and the canvass of votes cast thereat, with the declaration of the result. These sections provide a new method of holding school elections and were designed to remedy a rather glaring defect in the laws which have been in existence in the past, controlling the conduct of school elections. The former law which controlled as to school elections in common school districts provided no method of ascertaining in advance the qualifications of those who offered to vote for school officers and upon school appropriations. It is proposed in the scheme included in the township law to prepare in advance a list of the qualified electors of the town and permit inspection of such list of electors, so that in advance of the election the qualifications of those who offer to vote may be ascertained. The scheme will result in prevention of fraudulent voting at contested school elections and avoid in the future many contests such as have arisen as to election of school officers and the voting of appropriations for school improvements.

It was not possible to apply this method to elections of the members of the first board because of the time that would be required in the preparation of the lists and in organizing the necessary machinery. For this reason the plan was devised of providing for the election of the first board by trustees and boards of education in office at the time of the taking effect of the law, and by providing that their successors should be elected in the method prescribed for the holding and conduct of annual school meetings.

7 The board of education of the town or town school unit assumes the functions, exercises the powers and performs the duties theretofore conferred or imposed by law upon the boards of education or trustees of the school districts comprising such town or school unit. Powers other than those formerly possessed by boards of education or trustees of school districts are conferred upon the town board of education. The object of the extension of the powers was to impose upon the board of education of the town a responsibility for school conditions which was not imposed under prior laws. Section 340 of the township law provides that any power, duty, liability or obligation conferred by any law upon the board of education of a union free school district or the trustees of a common school district are to be exercised or performed by the board of education of a town.

8 The board of education of a town is authorized by section 342 to transfer pupils from a district in the town to a school in another town, where accessibility or convenience requires it. Provision is made for an arrangement for the payment of the cost of such instruction by the town where the pupils reside to the town board of the town in which the pupils are instructed. Under this provision, if a town board of education does not see fit to pro-

vide academic instruction in any school of the town, an agreement may be made with the board of education of another town or union free school district or city, whereby such children will receive academic instruction at the expense of the town. It is provided in section 341 that all the schools of the town are to be free to the children residing therein, so that if one district furnishes advanced instruction all the children of the town may receive the benefit thereof, while under the former system the children were restricted exclusively to the school maintained within the limits of the district.

9 Under section 343 the board of education of a town is authorized to designate a new schoolhouse site or enlarge the site of an existing schoolhouse. The board may expend in any one year an amount not exceeding one-half of one per cent of the assessed valuation of the property within the town school unit, and in no case in excess of five thousand dollars, for the improvement of school buildings, without a vote of a town school meeting. If it is proposed to exceed this amount a vote of the qualified electors of the district is required.

10 The board is required to prepare the annual school budget, including items of necessary expenditure. The form of the budget is prescribed by the Commissioner of Education. If the amount included therein is not sufficient to meet the requirements of the schools of the town, the board may prepare and issue a supplemental tax budget. (See township law, sec. 345).

11 The board of education is required to cause to be levied and assessed against the taxable property in the town the amount specified in the tax budget. A tax list is prepared and a warrant attached thereto and placed in the hands of the town collector of taxes for collection. The provisions of the Education Law relative to the assessment and collection of taxes for school purposes apply to the assessment and collection of school taxes in towns. (See township law, sec. 346).

12 If the board of education of a town deems it necessary to expend an amount exceeding the sum of five thousand dollars, it may call a school meeting to vote upon a proposition therefor. Such proposition may be submitted at an annual school meeting. Where it is proposed to vote an appropriation, provision is made for the levy and collection of a tax in instalments and the issue and sale of town school bonds. (See township law, sec. 348, 349). A town board of education may borrow money in anticipation of the levy and collection of a tax for any of the purposes specified in the budget or supplemental budget filed with the clerk of the board of education. (Township law, sec. 347).

Provisions Attacked as Unconstitutional

The plaintiff in his complaint prays for a determination by this court "that the said chapter 328 of the Laws of 1917 of the State of New York be declared unconstitutional, null and void, in that it violates the provisions of the constitution of the United States and the constitution of the State of New York, and in that more particularly it violates section 1 of article 14 of the constitution of the United States, section 1 of article 9 and section 2 of article 10, and section 6 of article 1 of the constitution of the State of New York."

The court is therefore asked to determine in the action that the law is unconstitutional because in violation of the provisions of the constitution referred to in the prayer for relief. The question at issue involves a determination as to the specific provisions of the law alleged to be violative of certain provisions of the United States and state constitutions. It is assumed that the provisions referred to are all that are complained of by the plaintiff in this action, and that if it be determined that the specific provisions which are attacked are not in violation of the constitution the law will be sustained, the preliminary injunction denied and the plaintiff's complaint dismissed upon proper motion therefor.

The law is asserted to be unconstitutional in the following respects:

1 In paragraph 9 of the plaintiff's complaint it is alleged that the act is unconstitutional and void in that it violates section 1 of article 9 of the constitution of the State of New York, which requires that "The Legislature shall provide for the maintenance and support of a system of free common schools, wherein all of the children of this State may be educated." It is not alleged in what respect any particular provision of the law deprives the children of the State of the privilege conferred upon them by the constitution. It is not alleged that any specific provision of the statute is violative of this constitutional provision.

2 In the fourteenth, fifteenth and sixteenth paragraphs of the complaint it is alleged in effect that section 354 of the township law, which provides that

"The first board of education of each town thereof shall be elected by the trustees and members of the boards of education of the several school districts in such town, subject to the provisions of this article"

is unconstitutional and void because in violation of section 2 of article X of the constitution, which provides that

"All other officers whose election or appointment is not provided for by this constitution, and all officers whose offices may hereafter be created by law, shall be elected by the people, or appointed as the Legislature may direct."

It is contended that the provision of section 354 relating to the election of the first board of education does not provide for the election of the said board of education by the people, and that it is not an appointment within the meaning of the constitutional provision, and that therefore it is in violation of the constitution.

3 It is contended that subdivision 1 of section 355 of the law, which provides that the bonded indebtedness of a school district existing and outstanding at the time of the taking effect of the article shall be a charge against the property which is subject to tax for the maintenance of the schools of such town, is in violation of the constitution, presumably section 1 of article VI of the state constitution and article XIV of the constitution of the United States, in that the plaintiff and other taxpayers in district no. 3 and other districts of the town of Caledonia, except union free school district no. 5 of such town, are deprived of their rights and property without due process of law. Under this provision the bonded indebtedness of union free school district no. 5, in the amount of $23,700 which was outstanding at the time of the taking effect of the township law, was transferred to and became a charge against all of the taxable property in the town school unit of Caledonia. It is contended that since the taxpayers and qualified electors

of the districts outside of union free school district no. 5 of such town did not have the opportunity of voting for the erection of a new school building in the union free school district and did not authorize the issue and sale of bonds therefor, they can not be taxed to pay the principal and interest of such bonds.

The plaintiff's right of action depends upon a determination of the validity of the provisions to which he has referred in his complaint. Our argument will therefore be directed to the questions thus raised by him.

Points

1 *The township school law has been declared constitutional in all its material features in the case of Brown against Bunselmeyer, and the determination therein should control the determination in this case.*

The provisions of the township school law (Laws of 1917, chap. 328) which are attacked in this section were also attacked in the case of Brown and others, constituting the board of trustees of school district No. 8, town of Greenburgh, Westchester county, against William Bunselmeyer and others, constituting the town board of education for the town of Greenburgh, Westchester county. The constitutional questions which are raised by the plaintiff in this case were also raised and passed upon by Mr Justice Young of the Supreme Court, Westchester county. This case will be reported in the Official Advance Sheets, 101 Misc. 625. There is submitted herewith a copy of the opinion of Mr. Justice Young in the Greenburgh case. A comparison of the complaint in this action with the complaint in the Greenburgh case shows clearly enough that the complaint herein was prepared after examination of the complaint in the Greenburgh case, and the prayer for relief is substantially the same in both complaints. In the Greenburgh case a determination was sought declaring the law unconstitutional " in that it violates the provisions of the constitution of the United States and the constitution of the State of New York, and in that more particularly it violates section 1 of article XIV of the Constitution of the United States, section 1 of article IX and section 2 of article X of the constitution of the State of New York." In this case the complaint seeks a declaration that the law is unconstitutional because of violation of the constitutional provisions referred to in the Greenburgh case, and in addition thereto that it is in violation of section 6 of article I of the constitution of the State of New York.

The purpose of seeking a determination that the law is unconstitutional as being in violation of section 6 of article I of the state constitution is apparently to bring before the court the provisions of subdivision 1 of section 353 of the township school law, which provides that the bonded indebtedness of a school district existing and outstanding at the time of the taking effect of the law shall be a charge against the property which is subject to tax for the maintenance of the schools in each town. It is alleged in the eighteenth paragraph of the plaintiff's complaint that by virtue of this provision bonded indebtedness in the amount of $23,700 which was outstanding against union free school district No. 5 of the town of Caledonia, has become the bonded indebtedness of all of the other districts in the town, and that as a result thereof the plaintiff and

other taxpayers similarly situated residing in the other districts of the town have been deprived of their property without due process of law. If the provision referred to is unconstitutional upon this ground, it is in violation of section 1 of the fourteenth amendment to the constitution of the United States as well as of section 6 of article I of the constitution of the State of New York.

This question was before Mr Justice Young in the Greenburgh case and was passed upon by him in his decision. It was contended by the plaintiffs in the Greenburgh case that the exception contained in section 331 of the law, of a county adjoining a city having a population of one million or more and in which there are only two district superintendents, violates the provisions of the fourteenth amendment of the United States constitution in that it unlawfully discriminates against the citizens of Westchester county and denies to them the equal protection of the laws. It was contended that this exception was purely arbitrary and unreasonable and that it unfairly discriminated against the towns in Westchester county. This provision is not attacked in this case.

A careful analysis and examination of the opinion of Mr Justice Young will thus show that he has sustained the constitutionality of the law as to all of its provisions which are attacked in this action. The opinion shows that he gave careful attention to all of the points presented by plaintiffs' counsel. He reviewed carefully all of the cases cited, both for and against the constitutionality of the law, and the grounds for his conclusions are stated concisely and expressed clearly. His opinion, it is suggested, should have great weight in controlling the determination of this case.

2 *The act does not violate section 1 of article IX of the constitution, which requires the Legislature to provide for the maintenance and support of a system of free common schools.*

The plaintiff in the ninth paragraph of his complaint alleges that the act is unconstitutional and void in that it violates section 1 of article IX of the constitution of the State of New York, which provides that

"The Legislature shall provide for the maintenance and support of a system of free common schools wherein all of the children of this State may be educated."

It does not appear in what respect the law contravenes this section of the constitution. The complaint alleges in the paragraph referred to that

"Said provision of the constitution is intended to guarantee to all of the children of the State equality of opportunity for securing free common school education and that the same educational privileges shall be given equally to all persons in the same class."

It is submitted that the township school law was enacted in full conformity with this constitutional provision. It provides for a uniform system of school administration in all of the school districts comprising the town school unit and makes all of the schools in the town free to all children residing therein. The children who have completed the elementary grades in the school in the district in which the plaintiff resides may under this law have the same equal privileges as children residing in union free school district no. 5 of the town of Caledonia, in respect to attendance upon academic instruction in the high school to be maintained by the town in such district.

One object which is accomplished by this law is the equalizing of school facilities and opportunity in the districts comprising the town school unit. Under the law the schools in the several districts are not to be abandoned, but are to be continued until it is determined by the qualified electors of the several districts that they should be consolidated. School privileges are thus amply protected under the township law, and the opportunity of attending academic or other special courses of instruction is extended to all the children of the town. The township law was enacted, therefore, in strict compliance with the mandate of the constitution requiring the maintenance of a "system of free common schools, wherein all the children of this State may be educated."

3 The provision made for the election of the first board of education in towns does not violate section 2 of article X of the state constitution.

It is provided in article X, of the state constitution as follows:

"All city, town and village officers, whose election or appointment is not provided for by this constitution, shall be elected by the electors of such cities, towns and villages, or of some division thereof, or appointed by such authorities thereof, as the Legislature shall designate for that purpose. All other officers, whose election or appointment is not provided for by this constitution, and all officers, whose offices may hereafter be created by law, shall be elected by the people, or appointed as the Legislature may direct."

The plaintiff in his complaint sets forth in full the provisions of section 354 of the township school law, which provides in subdivision 1 thereof that

"The first board of education of each town thereof shall be elected by the trustees and members of the board of education of the several school districts in such town, subject to the provisions of this article."

It is contended that all of the provisions of the section relating to the election of the first board of education are unconstitutional, in that the provision for the election of the first board of education does not provide for the election of such board by the people. This question was presented by the plaintiff in the Greenburgh case, supra. In passing upon it Mr Justice Young says:

"The question presented is whether the word 'election' as used in the section under review, as well as the method prescribed for such election, was an election within the meaning of that word employed in the constitutional provision referred to; or was it simply equivalent to an appointment by the boards of education of the town jointly assembled for that purpose? If it was an election as distinguished from appointment, this section of the statute can not be upheld. In determining this question, it is necessary to consider the substance of the statute rather than its mere form. If then, we substitute for the words 'elect,' 'elected' and 'election' the words 'appoint,' 'appointed' and 'appointment,' it could hardly be argued that because the statute prescribed a method of voting, it was an election, rather than an appointment. Plainly, the only means by which a board of that character could make an appointment would be by voting. The substitution above referred to neither adds to nor detracts from the substance of the statute. The method pusued and the result obtained are precisely the same, whichever language is employed, and I do not think that a statute should be held unconstitutional merely because the Legislature has employed the word 'election' for what is plainly nothing but an appointment within the meaning of the constitution."

It is true that the statute says the first board of education of each town shall be "elected" by the trustees and members of the boards of education

of the several school districts in such town. The trustees and members of the boards of education in office when the act took effect were constituted a board for the purpose of selecting the persons who should form the first town board of education. The Legislature devised this procedure for the purpose of expediting the organization of the boards of education in the several towns. Subsequent elections were to be held in accordance with the somewhat elaborate provisions of the statute. If this procedure had been followed in the election of the first board of education, there would have been considerable delay in the selection of the new boards and their induction into office.

The Legislature has termed what may properly be deemed an appointment as an election, and has used the term "elected" with the same significance and meaning as would ordinarily apply to the word "appointed." If the selection of the first board by the trustees and members of boards of education of districts in the town is in effect an appointment, it is none the less so because the Legislature has seen fit to call it an election. The plaintiff's contention, therefore, as to the constitutionality of this provision resolves itself into a mere quibble with respect to the use of words. A procedure which the Legislature may provide within its constitutional powers is contended to be unlawful and unconstitutional for the purpose of construing the act, simply because the Legislature has called such procedure an election, not because of any objection to the procedure itself. There can be nothing of substance in such a contention. The same contention has been made in other cases, and so far as we are able to ascertain there has never been a case where a method of choosing officers which in effect was an appointment, was declared unconstitutional because it was termed an election. The authorities in fact are all to the contrary.

In People v. Sturgess, 27 App. Div. 387, affd. 156 N. Y. 580, it was held that chapter 247 of the Laws of 1895, providing for the "election" of a village president by the board of trustees of a village, is not unconstitutional under this section as designating a mode of selecting that officer other than an election by the people or an appointment by local authority. It was there held that the "election" by the trustees was equivalent to "appointment" within the meaning of section 2 of article X of the state constitution.

In Sturgis v. Spofford, 45 N. Y. 446, it appeared that chapter 467 of the Laws of 1853 provided that three commissioners of pilots should be "elected" by the members of the chamber of commerce and the other two by the presidents and vice presidents of the marine insurance companies of the city of New York represented in the board of underwriters of said city. It was contended that this provision was violative of section 2 of article X of the state constitution because it did not in terms provide that such officer should be "appointed" or elected by the people. The court held that the act was not unconstitutional, saying:

"Although the word election is used in the statute, it can not be supposed that the legislature intended it in any such sense as that word is used in the constitution, or as the result of the choice by the ordinary mode of voting by the people. The mode prescribed by the statute for selecting these officers is, in legal effect, an appointment, and comes within the meaning of that word as used in the constitution, and the misnomer of the legislature can not change the real character of the act provided for." (Page 449)

In State Board of Pharmacy v. Bellinger, 138 App. Div. 12, it was held that article IX of the public health law, creating the State Board of Pharmacy, was not violative of section 2 of article X of the state constitution because it provided that the members of the board should be "elected" by a restricted electorate of licensed pharmacists, for while the statute used the word "election," the method of selection amounted in legal effect to an appointment.

The decision in the Pharmacy case cited Sturgis v. Spofford (supra) and of it said: "This authority is decisive on the point now raised."

We respectfully submit that these decisions of the courts of New York are controlling upon this question and conclusively establish the proposition that where a statute uses the term "election" and the method described is that of an appointment, the requirements of the constitutional provision have been met.

4 *The provisions of the law transferring to the town school unit property belonging to the school districts included therein, and imposing upon the town school unit the bonded indebtedness of such districts, are not unconstitutional because in violation of section 6 of article 1 of the State constitution and section 1 of article XIV of the United States constitution, which provide that no person shall be deprived of property without due process of law.*

Section 353 of the township school law provides in effect that the bonded indebtedness of the school districts in a town which are subject to the provisions of the law shall be a charge against the property which is subject to tax for the maintenance of the schools in such town.

Such section also provides for the taking over by the town school unit of the school property in the several districts in such unit. A method is prescribed for the appraisal of the value of such school property, and when so appraised, after deducting bonded indebtedness, the balance becomes a charge against the town and certificates are to be issued on account thereof to the taxpayers of the several districts representing the value of the property thereof, which certificates are payable in annual instalments out of moneys raised by tax upon the taxable property of the town.

The plaintiff in this action alleges that union free school district no. 5 in the town of Caledonia has a bonded indebtedness in the amount of $23,700, which under the law becomes a charge against the other districts in the town. It is alleged, and of course conceded, that the taxpayers in the other districts of the town had no voice in the incurring of such indebtedness. It is contended that the charge made against the plaintiff and the other taxpayers of the school districts of such town outside of such union free school district no. 5 on account of such bonded indebtedness deprives the plaintiff and such taxpayers of property without due process of law. The township law, in section 340, substitutes the board of education of the town school unit for the trustees and board of education of the districts comprising such unit, and confers upon such town board the power to control and maintain all school property in the unit. All of the districts in the unit are united in one district for administrative and tax purposes. All such districts are dissolved, so far as their administrative

functions are concerned, and the territory therein has been consolidated in one unit.

It has been the law in this State for more than fifty years that the establishment of school districts or alteration of their boundaries and the consolidation of school districts, is within the control of the Legislature, and provision has always been made for such establishment, alteration or consolidation by authorities indicated by the Legislature. For instance, in sections 128 and 129 of the Education Law, which was originally enacted in 1864, (chap. 555, tit. 6, sec. 8) the school commissioner (now district superintendent) might dissolve one or more school districts and annex the territory thereof to adjoining districts or consolidate such districts into a new district. Where such dissolution and consolidation was effected, the law provided, in section 137, that the property of such districts should become the property of the consolidated district. And in section 134-a, as amended by Laws of 1913, chapter 129, it is provided that where districts are consolidated under sections 128 and 132 the bonded indebtedness of the dissolved districts becomes the bonded indebtedness of the consolidated district. Numerous controversies have arisen in the courts and before the Commissioner of Education and the former Superintendents of Public Instruction involving the validity and effect of such consolidation. No question has ever been raised in any of these cases as to the constitutional power of the Legislature to transfer to the consolidated district the property of the dissolved districts, or to impose upon the consolidated district the bonded indebtedness of the dissolved districts.

The question here raised is identical with that which has been and may be raised in a case where the Legislature has increased the territorial extent of a municipality and provided that the property of the annexed territory should become that of the municipality and the indebtedness of such annexed territory should become a charge upon the consolidated municipality. There have been many notable instances where the Legislature has altered and enlarged cities, towns, villages and school districts, and transferred public property to and imposed outstanding indebtedness upon the newly constituted city, town, village or school district. Such legislation has been enacted as to very many of the cities of the State. Greater New York as now constituted is made up of counties, cities and villages which were included therein under the Greater New York charter of 1897. Section 5 of such charter provided that all valid debts of the municipal corporations, towns, villages and school districts, therein united and consolidated, as well as the debts of the city of New York, shall be the common debt of the city of New York, etc. Numerous cases have arisen involving questions as to the payment of such debts, but in no case has the validity of the transfer of the debts been successfully attacked.

As stated by Judge Young in the Greenburgh case (page 8 of pamphlet)

"The right of the Legislature to alter and enlarge towns, villages and school districts, to transfer the public property affected to the newly created town, village or district, and to charge it with outstanding indebtedness, has never, so far as I have been able to find, been questioned by any decision in this State."

It is respectfully insisted that in view of the many occasions where the Legislature has enacted legislation of this kind, if such provisions are

unconstitutional for the reasons stated by the plaintiff herein the courts would have long since declared their invalidity.

It is a general proposition, established by weight of authority in every jurisdiction, that the Legislature has full control over the creation of municipalities and the determination of the territory to be included within their boundaries. If the Legislature declares that the territorial extent of a municipality shall be increased by annexation, the municipal property included in the annexed territory becomes the property of the enlarged municipality unless contrary provision is made. And so where the Legislature consolidates two or more municipalities or enlarges one municipality by the transfer of territory from another, it may make the consolidated or annexing municipality liable for the indebtedness of all the municipalities included therein.

28 CYC 220, and cases cited.

It is stated in Dillon on Municipal Corporations, 5th edition, section 355, that

"Not only may the legislature originally fix the limits of the corporation, but it may, unless specially restrained in the constitution, subsequently annex or authorize the annexation of contiguous or other territory, and this without the consent and even against the remonstrance of the majority of the persons residing in the corporation or on the annexed territory; and it is no constitutional objection to the exercise of this power of compulsory annexation that the property thus brought within the corporate limits will be subject to taxation to discharge a preexisting municipal indebtedness, since this is a matter which in the absence of special constitutional restriction belongs wholly to the legislature to determine."

And in section 357 it is stated:

"The legislature may in the absence of a constitutional restriction dissolve a county, city or town and incorporate its territory and inhabitants in new political organizations or divisions. If a municipal corporation goes out of existence by being annexed to or merged in another corporation and if no legislative provision is made respecting the property and liabilities of the corporation which ceases to exist, the corporation to which it is annexed or in which it is merged is entitled to all its property and is answerable for all its liabilities."

This statement is approved of in the case of Huffmire v. City of Brooklyn, 162 N. Y. 584, 587, where it is stated that

"Where a municipal corporation is legislated out of existence and its territory annexed to another, the latter, unless the Legislature otherwise provided, is entitled to the property and liable for the debts of the former."

In the case of Mount Pleasant v. Beckwith, 100 U. S. 514, the court says:

"Old towns may be divided and new ones incorporated out of parts of the territory of those previously organized, and in enacting such regulations the legislature may apportion the common property and the common burdens, and may as between the parties in interest settle all the terms and conditions of the division of their territory or the alteration of the boundaries as fixed by any prior law."

In the case of Laramie County v. Albany County, 92 U. S. 307, it is said at page 308:

"Counties, cities and towns are municipal corporations, created by the authority of the legislature; and they derive all their powers from the source of their creation, *except where the constitution of the state otherwise provides.* Beyond doubt, they are, in general, made bodies politic and corporate; and are usually invested with certain subordinate legislative powers, to facilitate the due administration of their own internal affairs, and to promote the general welfare of the municipality. *They have no inherent jurisdiction to make laws, or to adopt governmental regulations; nor can they exercise any other powers in that regard than such as are expressly or impliedly derived from their charters, or other statutes of the state.*"

Again at page 310 the court says:

"Corporations of the kind are properly denominated public corporations, for the reason that they are but parts of the machinery employed in carrying on the affairs of the State; and it is well-settled law, that the charters under which such corporations are created may be changed, modified or repealed, as the exigencies of the public service or the public welfare may demand. 2 Kent Com., 12th ed., 305; Angell & Ames on Corp., 10th ed., sect. 31; McKim v. Odom, 3 Bland, 407; St. Louis v. Allen, 13 Mo. 400; The Schools v. Tatman, 13 Ill. 27; Yarmouth v. Skillings, 45 Mo. 141.

"Such corporations are composed of all the inhabitants of the Territory included in the political organization; and the attribute of individuality is conferred on the entire mass of such residents, *and it may be modified or taken away at the mere will of the legislature, according to its own views of public convenience, and without any necessity for the consent of those composing the body politic.* 1 Greenl. Ev., 12th ed., sect. 331."

Again at page 311 the court says:

"Public duties are required of counties as well as of towns, *as a part of the machinery of the State;* and, in order that they may be able to perform those duties, they are vested with certain corporate powers; but their functions are wholly of a public nature, and *they are at all times as much subject to the will of the legislature as incorporated towns, as appears by the best text-writers upon the subject and the great weight of judicial authority.*

"Institutions of the kind, whether called counties or towns, *are the auxiliaries of the State in the important business of municipal rule, and can not have the least pretension to sustain their privileges or their existence upon any thing like a contract between them and the legislature of the State, because there is not and cannot be any reciprocity of stipulation, and their objects and duties are utterly incompatible with every thing of the nature of compact. Instead of that, the constant practice is to divide large counties and towns, and to consolidate small ones, to meet the wishes of the residents, or to promote the public interests, as understood by those who control the action of the legislature. Opposition is sometimes manifested, but it is everywhere acknowledged that the legislature possesses the power to divide counties and towns at their pleasure, and to apportion the common property and the common burdens in such manner as to them may seem reasonable and equitable.* (Citing cases).

"Political subdivisions of the kind are always subject to the general laws of the state; and the Supreme Court of Connecticut decided that the legislature of that state have immemorially exercised the power of dividing towns at their pleasure, and upon such division to apportion the *common property and the common burdens* as to them shall seem reasonable and equitable. (Citing cases.)

"Such corporations are the mere creatures of the legislative will; and, inasmuch as all their powers are derived from that source, it follows that those powers may be enlarged, modified, or diminished at any time, without their consent, or even without notice. They are but subdivisions of the state, deriving even their existence from the legislature. *Their officers are nothing more than local agents of the state; and their powers may be*

revoked or enlarged and their acts may be set aside or confirmed at the pleasure of the paramount authority, so long as private rights are not thereby violated."

Again at page 313 the court says:

"Old towns may be divided, a new town may be formed from parts of two or more existing towns; and the legislature, if they see fit, may apportion the common property and the common burdens, even to the extent of providing that a certain portion of the property of the old town shall be transferred to the new corporation.

"In dividing towns, the legislature may settle the terms and conditions on which the division shall be made. It may enlarge or diminish their territorial liabilities, may extend or abridge their privileges, and may impose new liabilities. Towns, says Richardson, C. J., are public corporations, created for purposes purely public, empowered to hold property, and invested with many functions and faculties to enable them to answer the purposes of their creation.

"There must, in the nature of things, be reserved, by necessary implication, in the creation of such corporations, a power to modify them in such manner as to meet the public exigencies. Alterations of the kind are often required by public convenience and necessity; and we have the authority of that learned judge for saying that it has been the constant usage, in all that section of the Union, to enlarge or curtail the power of towns, divide their territory, and make new towns, whenever the convenience of the public requires that such a change should be made."

To the same effect are Worcester v. Worcester Consolidated Street Railway Co., 196 U. S. 539, and Kies v. Lowrey, 199 U. S. 233.

The case last cited is a school district case and holds, quoting from the headnote:

"Where the legislature of the State has the power to create and alter school districts and divide and apportion the property thereof, no contract arises in favor of any district created by an act, the obligation whereof is later impaired by a subsequent act altering the districts and transferring property, nor does such later act amount to the taking of the property of the district taken without due process of law."

In this case it appeared that the constitution of the state of Michigan required the Legislature to establish and provide a system of public schools, whereby a school shall be kept open at least three months in each year in every school district in the state. In fulfilment of this constitutional requirement legislation had been enacted from time to time by the Legislature of Michigan providing for the formation of school districts, among others four districts in the townships of Somerset and Moscow, county of Hillsdale.

In 1901 the Legislature passed an act to incorporate the public schools of the village of Jerome, Hillsdale county, Michigan, define the boundaries thereof, provide for the election of trustees, fix their powers and duties and provide for the distribution of territory of the disorganized districts, by the terms of which act one of the districts formed in the townships of Somerset and Moscow, in which the village of Jerome is situated, and portions of other districts, was set off and incorporated in one school district to be known as "the public schools of the village of Jerome."

The act appointed defendants in error trustees of the new district, to continue in office until their successors should be elected, as provided in the act, *and gave to the new district the property within its limits which had belonged to the districts from which it was created, and required the*

new district to assume and pay the debts and obligations of the old districts. The new district did not include all the lands of the old districts.

The constitutionality of the act was attacked and the act was held constitutional by the state courts.

Appeal was however taken to the federal courts, the claim being made that the act impaired the obligation of contracts within the meaning of the federal constitution.

The act was held to be constitutional by the Supreme Court of the United States, the court citing with approval Laramie County v. Albany County et al. (supra), the court saying (199 U. S. 239) among other things:

"The districts did not hold this property under any contract with the State, but as a public agency . . . If the legislature of the state has the power to create and alter school districts and divide and apportion the property of such districts no contract can arise, no property of a district can be said to be taken, and the action of the legislature is compatible with a republican form of government even if it be admitted that section 4, article IX, of the constitution applies to the creation of, or the powers or rights of property of, the subordinate municipalities of a state."

The State of New York has been late in following other states in their recognition of the educational necessity of abolishing small school units and substituting in place thereof larger units, either by consolidation or by the adoption of a township system. In Massachusetts the so-called township system has been in force and effect for nearly fifty years. The same questions arose under the statute in that state abolishing school districts and substituting in place thereof the township system as have arisen under our statute. It was contended there, as it is here, that the taking over of the property of the school districts by the newly organized town school unit and the imposing upon the town of the burden of paying the outstanding indebtedness was a deprivation of the property rights of the taxpayers of the town adversely affected thereby. In every case where the question has arisen in the state of Massachusetts under the law consolidating school districts and establishing the township system, the court has sustained the constitutionality of the township law and denied that there was any infringement upon existing property rights by the taking over of the property of the school district and by the imposition upon the town of existing indebtedness.

The case of Rawson v. Spencer, 113 Mass. 40, which arose under Massachusetts statutes, provided for the abolition of school districts and the substitution in place thereof of the township system (Statutes 1869, Ch. 110; Ch. 423, § 6) the court said:

"The provisions of the statutes for the abolition of the school district system require the taking possession by the town of all the property which the districts owned and could convey; the appraisal of the same; the levy of a tax on the town for the amount of the appraisal; the remittance to the taxpayers of each district of the appraised value of their district property less the amount of the debts due from the district; and lastly, the assumption by the town of all the district debts. Gen. Sts. ch. 39, § 3. St. 1869, Ch. 110; Ch. 423, § 6.

"The plaintiff contends that these provisions are unconstitutional because the property of the district is taken and appropriated by the town without compensation provided therefor, and because the taxes imposed therefor are unreasonable and not proportional, and because the obligation of contracts is thereby impaired.

"These objections to the statutes are not well taken. The laws in question were enacted in the legitimate exercise of that power by which the Legislature may require the performance of certain public duties by different municipal or political agencies at its discretion. Before their enactment, school districts were indeed quasi corporations with the power to hold property, to raise money by taxation for the support of schools, and with certain defined public duties. But they were public and political as distinguished from private corporations, and their rights and powers were held at the will of the legislature, to be modified or abolished as public welfare might require. The property held by them for public use was subject to such disposition in the promotion of the objects for which it was held, as the supreme legislative power might see fit to make. The laws in question do nothing more; they provide for the transfer of public property and of a public duty connected with its use from one public corporation to another. In justice to those taxpayers in districts where the property transferred exceeds the debts, allowances are made intended to equalize as to such taxpayers the common burden. There is no attempt to provide compensation in the sense in which compensation is required when private property is taken for public use under the right of eminent domain. The right here exercised is quite distinct from that, and requires no provision for compensation."

See also School District No. 1, Stoneham v. Richardson, 23 Pickering (Mass.) 62.

In the case of Perrizo v. Kesler, 93 Mich. 280, which arose under Michigan laws, 1891, act No. 176, authorizing the organization of any township into a single school district upon certain steps being taken by the qualified electors of such township, under section 13 of which it was provided in effect that all school property, both real and personal, within the limits of a township incorporated as aforesaid, shall by force of the act "become the property of the public schools of such township, and all debts and liabilities of the primary school districts of said township, as they existed prior to its incorporation under the provisions of this act, shall become the debts and liabilities of the public schools of the township so incorporated"; the court said:

"While the injustice and inequity of this section may well be admitted, in a case where the inhabitants of an existing district within the township may be well equipped in school buildings and other property, and out of debt, while other districts are in debt and without much property, and are compelled by a majority of the electors of the township, against their will, to be incorporated into a single district with the others, and surrender their property into the common fund, and bear their proportion of the debts of the other districts within the township, yet there is no constitutional objection against it. 1 Dill. Mun. Corp. § 185. The history of our State is full of such legislation in the enlargement of the boundaries of municipalities, and the right so to legislate cannot now be questioned."

In the face of these convincing authorities it seems futile for the plaintiff to insist that the provisions of the statute imposing upon the town of Caledonia the outstanding bonded indebtedness of union free school district no. 5 of such town are unconstitutional because of depriving the plaintiff and other taxpayers of their property without due process of law.

5 *The law is constitutional and the plaintiff's motion for injunction should be denied.*

Respectfully submitted

FRANK B. GILBERT

Attorney for the Commissioner of Education

Opinion of Court

Action to construe the township school law (Laws 1917, chap. 328) and to determine its constitutionality and to restrain defendants from collecting certain taxes under said law.

Fred A. Quirk, for plaintiff.
Archibald M. Little, for certain defendants.
Frank B. Gilbert, for the Commissioner of Education.

CLARK, J.:

This action is brought to determine the constitutionality of chapter 328 of the Laws of 1917, commonly called the township school law.

This law was repealed in 1918 (chapter 199, Laws of 1918), but while it was in force certain taxes were levied under its provisions against plaintiff's property in the town of Caledonia, and he asks to have the school authorities restrained from the collection of said taxes on the ground that the law under which they were levied was unconstitutional and void.

The facts in the case are conceded. The plaintiff is an extensive property owner in school district no. 3, in the town of Caledonia, Livingston county, N. Y. Proceeding under the terms of the township school law (chapter 328, Laws of 1917), the school districts of said town were consolidated into a single town school unit with a single board of education in place of separate boards and trustees in each of the several school districts of the town.

School district no. 5 in said town before the consolidation had a valuable school building and a bonded indebtedness of $23,700, which bonds had been issued in accordance with the law by the proper officers of said school district no. 5. Under the terms of the township school law this bonded indebtedness would be spread upon the districts of the entire town — that is, the districts consolidated into one township system would assume the payment of the bonded indebtedness of district no. 5.

The plaintiff attacks the constitutionality of the township law on several grounds, but none of them seem to be of importance excepting the one which asserts that plaintiff is deprived of his property without due process of law, in that the act attempts to charge against this plaintiff a bonded indebtedness created by school district no. 5, and not created, authorized, or in any respect ratified by the other school districts of said town, or by the plaintiff or any other taxpayer in such other school districts.

Plaintiff also attacks the constitutionality of the act in reference to the provisions about appraising the value of the school property in each district, crediting the value to the district and charging it against the town, in that it violates section 6 of article 1 of the constitution of the State of New York, because it will deprive the plaintiff of his property without due process of law and without compensation therefor, and take his property for private uses and for purposes of a personal rather than a public character.

I do not think the act violates section 6 of article 1 of the constitution of the State of New York, or section 1 of article 14 of the constitution of the United States, which provide that no person shall be deprived of property without due process of law.

The township school law in question substitutes a board of education of the town for the trustees and boards of education of the districts comprising the new school unit and confers upon the town board of education the power to control and maintain all school properties of the town. All of the districts of the town are united in one township school unit, the several districts are dissolved so far as their administrative functions are concerned, although they are continued as to territory of the several districts consolidated into one town unit, and it is intended to equalize the burden of taxation for the support of all schools in the territory affected.

For many years the Legislature has had full control over the creation of municipalities, and to determine what territory should and should not be included within their boundaries, and it has long been held that when the Legislature consolidated two or more municipalities or enlarged one by the transfer of property from another, it might make the consolidated municipality liable for the debts of all the municipalities included in the consolidation.

28 Cyc. 220.
Dillon on Municipal Corporations, Sec. 355.
Huffmire vs. City of Brooklyn, 162 N. Y. 584.

This township school unit became a public corporation composed of all the inhabitants of the town of Caledonia by virtue of the act in question, and boundaries of the district could be modified or enlarged by the Legislature without the necessity for the consent of those composing the body of the township.

It has long been the policy of some of our sister states to abolish small school districts and substitute the larger township unit to the end that the educational facilities of the community might be enlarged and improved. In Massachusetts for instance, a township school law very similar to the law under consideration here has been approved and upheld as being constitutional, although many times attacked on the precise grounds relied upon by plaintiff in his contention here.

An examination of those cases and of cases in Rhode Island, where a similar township school law has been in force for some years, reveals the fact that the courts of those states have uniformly held that the township school laws abolishing the school district system and taking possession by the town unit of all the property of the districts consolidated, the appraisal of the same, and the levying of a tax on the town for the amount of the appraisal and the remittance to the taxpayers of each district of the appraised value of their district property, less the amount of the debts due from the district, and the assumption by the town of all the district debts, has been approved and declared constitutional.

Rawson vs. Spencer, 113 Mass. 40.
Stoneham vs. Richardson, 23 Pickering 62.
Whitney vs. Stow, 111 Mass. 366.
Matter of North Smithfield, 26 R. I. 164.
Tefft vs. Lewis, 27 R. I. 9.

So far as my examination discloses township school laws in several other states similar to the one under consideration here have uniformly been upheld as constitutional, excepting in the state of New Jersey, where a similar statute was held unconstitutional as devoting public funds to private uses.

State ex rel. Elizabethtown Water Co. vs. Wade, 59 N. J. Law, 78.

The conceded fact that plaintiff as a taxpayer of district no. 3 of the town of Caledonia, is required under the provisions of the act in question to pay a portion of the bonded indebtedness of district no. 5 in said town in the creation of which he had no voice or part, would seem to be unfair, but when we consider the fact that under the provisions of this act the valuable school property in district no. 5 becomes the property of the entire township unit, of which plaintiff's district no. 3 is a part, and that the inhabitants of district no. 3 will be entitled to the privileges afforded by the fine school building in district no. 5, it would be equally unfair to say that the inhabitants of district no. 3 should receive an interest in the school properties in district no. 5 with all the advantages thereof without paying anything for such interest and advantages.

The whole scheme of consolidating the school districts of a town into one township school unit is in line with progressive ideas for the advancement and improvement of our educational system, and while our own State has seemingly been tardy in adopting the town unit system, it seems to have worked out satisfactorily and with the approval of the courts in other states, excepting the state of New Jersey.

The right of the Legislature to alter the boundaries of towns, villages and school districts, and enlarge them and to transfer public property of the districts affected to the newly created territory, and to impose upon it the outstanding debts of the old territory, has been upheld not only by the courts of Massachusetts and Rhode Island, but by the Supreme Court of the United States.

Laramie Co. vs. Albany Co., 92 U. S. 307.

The consolidation of the school districts of the town of Caledonia into one township unit, transferring the property of the districts affected to the town unit, and imposing the indebtedness of district no. 5 upon the entire consolidated territory, which received title to and advantages from the improved school facilities existing in district no. 5, violates no provision either of the state or federal constitutions to which my attention has been called. The plaintiff has in no way been deprived of property or property rights for private purposes, for the transfers contemplated by this act are from one public corporation to another not for private purposes, but for greater convenience in administering the educational functions of the town of Caledonia.

Likewise, the appraisal, apportionment and distribution of taxable property as provided for under the act is not repugnant to the provisions of the federal constitution, nor of section 1 of article 9 of the state constitution, for it does not contemplate taking public property for private uses. It is simply a scheme to equalize the expenses of the new town school unit to the end that all taxpayers will share in the common burden on the basis of equalizing the property rights of the districts brought into the

town unit, giving credit to each district for the expenditures which it has made in providing school facilities.

It is my opinion that the criticisms of plaintiff to the act in question are without merit, and that its provisions are not repugnant to either the state or federal constitutions.

It follows that the injunctive relief asked for must be denied, and the complaint dismissed.

Findings may be submitted and judgment entered accordingly.

TAXATION

The Raising of Money for Schools and Other Town Purposes

Report of the Committee on Public Education

Certain provisions of the township school law of 1917 for the improvement of rural schools have caused dissatisfaction in the agricultural sections and this committee now has under consideration a bill passed by the Assembly for its repeal.

The principal ground of objection is increased taxes. As the township system has for many years been an accepted system, has been adopted in every adjoining state as a progressive plan for the improvment of rural education, and has been publicly declared by our Department of Education to be the most forward step in rural education since the establishment of free schools, the committee is deeply impressed with the duty and necessity of saving to the people of the State such provisions of the law as the public welfare requires, while affording relief from provisions which have resulted in inequalities or improper burdens.

The school district system was changed to the township system August 1, 1917. The management of the ten thousand schools affected was then turned over to the township boards of education, which are now in full charge. To again overturn the administration of these schools at this time would involve great confusion and loss of efficiency. Such action should not be taken if the situation may reasonably be met by pursuing another course.

There has been a general decline in the population of the agricultural sections of the State for the past forty years. This has resulted in a corresponding decrease in the number of children in attendance upon many of the schools maintained in these parts of the State. The official reports of the Education Department show that there are 8340 one-room schools in the State and that 3800, or nearly one-half, have a valuation not to exceed $40,000; in 1200 of these districts the valuation is less than $20,000. It further appears that in these 3800 rural districts the enrolment for the past year was as follows:

Schools	Enrolment
15	1 pupil
86	2 pupils
166	3 pupils
258	4 pupils
357	5 pupils
600	7 pupils
2318	8 to 10 pupils

Two of the essential elements in the maintenance of a good rural school are a sufficient number of pupils to stimulate an interest in the work and a sufficient amount of property to support the school without burdensome taxation. It is clear from the above facts that in nearly one-half of the rural schools of the State there is neither the number of children necessary to organize a successful school nor an amount of property sufficient for the support of a school, without imposing taxes upon the people which are burdensome.

The cost of maintaining all the schools in the territory under the operation of the township law is approximately eight million dollars. The amount of public money contributed by the State is approximately $1,775,000. It was necessary last year, under the district system, therefore, to raise by tax for the support of these schools about $6,225,000. The following tables will indicate not only the burden of taxation which is imposed upon farm property for the support of rural schools but they will also show the inequality of taxation existing under the old school district system. These high rates of taxation and the inequality in the assessment of such taxes prevail not only in the counties to which these tables relate but are typical of conditions generally throughout the State.

Town of Colchester, Delaware County

School assessed	Assessed valuation	Tax rate 1916–17
1	$17 471	.0120
2 (1916)	98 128	.0143
3	.....	.....
4	28 495	.0200
5	47 158	.0110
6	19 670	.0080
7	21 322	.0114
8	31 566	.0100
9	20 059	.0115
10	13 250	.0230
11	7 270	.0270
12 (1915)	102 473	.0118
13	10 780	.0190
14	38 684	.0188
15	28 453	.0080
16	6 060	.0360
17	30 908	.0120
18	13 780	.0120
19	15 600	.0160
20	19 683	.0143
21 (1914)	183 946	.0203
22	6 877	.0270
23 (1915)	77 515	.0103
24 (1915)	64 516	.0053
25	.....	.....
26	9 725	.0250
27	10 645	.0313

Town of Colchester, Delaware Co.—Cont'd

School assessed	Assessed valuation	Tax rate 1916–17
28	$9 375	.0250
29	.....	.....
30	9 425	.0220
Total	$942 834	.0144
Average tax		.0144
Total, 1917–18	$142 302	.01533

Balance 1916	$754 61
Balance 1917	837 54
Excess for 1917	$82 93
Tax 1916–17	13 885 06
Real tax	$13 802 13
Tax 1917–18	$17 516 71
Tax 1916–17	13 885 06
Increase	$3 631 65

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$650	
1916–17	66	
	$584	increase
Instruction		
1917–18	$18 900	
1916–17	17 269	
	$1 631	increase
Operation		
1917–18	$2 025	
1916–17	1 627	
	$398	increase
Maintenance		
1917–18	$225	
1916–17	454	
	$229	decrease
Auxiliary		
1917–18	$325	
1916–17	559	
	$234	decrease

Fixed charges		
1917–18	$300	
1916–17	165	
	$135	increase
Debt service		
1917–18	$1 300	
1916–17	655	
	$645	increase
Outlay		
1917–18	$75	
1916–17	138	
	$63	decrease
Total		
1917–18	$23 800	
1916–17	20 933	
	$2 867	increase

Town of Walton, Delaware County

School district	No. of teachers	Assessed valuation	Tax rate 1916–17
2	.....	$37 119	.0069
3	.....	29 000	.0080
4	.....	25 008	.0140
5	.....	54 258	.0060
6	3	143 208	.0091
7	.....	40 225	.0070
8	.....	32 410	.0099
9	.....	30 117	.0076
10	.....	74 220	.0044
11	.....	9 525	.0200
12	.....	44 951	.0060
13	.....	28 428	.0080
14	.....	37 524	.0072
15	.....	11 500	.0175
16	.....	57 412	.0057
17	.....	16 101	.0145
18	.....	20 620	.0118
19	.....	20 313	.0125
20	.....	22 270	.0117
21	.....	11 270	.0159
22	.....	34 077	.0095
23	.....	9 188	.0201
Dist. No. 1 separate			
Total 24		$788 744	.0086
Average tax rate			.0106
Total 1917–18		$797 521	.0105

Balance 1916	$1 501 00
Balance 1917	1 259 00
	$242 00
Tax	6 807 00
Real tax 1916–17	$7 049 00
Tax 1917–18	$8 361 00
Tax 1916–17	7 049 00
Real increase	$1 312 00

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$345	
1916–17	47	
	$298	increase
Instruction		
1917–18	$13 030	
1916–17	9 737	
	$3 293	increase
Operation		
1917–18	$975	
1916–17	826	
	$149	increase
Maintenance		
1917–18	$425	
1916–17	301	
	$124	increase
Auxiliary		
1917–18	$360	
1916–17	199	
	$161	increase
Fixed charges		
1917–18	$250	
1916–17	135	
	$115	increase
Debt service		
1917–18	$60	
1916–17	3	
	$57	increase

Outlay		
1917–18	$1 125	
1916–17	None	
	$1 125	increase
Total		
1917–18	$16 571	
1916–17	11 248	
	$5 323	increase

Town of Rochester, Ulster County

School district	Assessed valuation	Tax rate 1916–17
1	$59 248	.0110
2	106 359	.0098
3	35 690	.0084
4	40 874	.0072
5	12 140	.022
6	32 515	.0111
7	9 500	.0315
8	38 940	.0102
9	7 360	.0390
10	9 140	.0301
11	16 415	.0182
12	42 002	.0092
13	45 150	.029
14	13 890	.0273
15	11 480	.0216
Total	$480 703	.0141

Average tax rate	.01904
Rate 1917–18	.01757
Balance 1916	$635 93
1917	249 21
	$386 72
Tax 1916–17	6 821 17
Real tax 1916–17	$7 207 89
Tax 1917–18	$8 500 39
Tax 1916–17	7 207 89
Real increase	$1 292 50

Town of Mooers, Clinton County

School district	Assessed valuation	Tax rate 1916–17
1	$9 284	.0150
2	27 747	.0059
3	102 346	.0454
4	11 308	.0152
5	19 097	.010
6	11 290	.0274
7	12 922	.0115
8	177 400	.0037
10	22 721	.0097
13	9 366	.0179
14	21 871	.0195
15	23 308	.0188
16	44 132	.0180
17	10 953	.0144
18	11 316	.0174
19	4 632	.0280
20	4 831	.037
21	18 719	.0120
22	3 658	.0491
Total	$546 899	.0172
Average rate		.01962
Rate 1917–18		.032

Balance 1916	$484 68
Balance 1917	322 47
	$162 21
Tax 1916–17	9 524 73
Tax (real)	$9 686 94
Tax 1917–18	$13 606 63
Tax 1916–17	9 686 94
Real increase	$3 919 79

Town of Schuyler Falls, Clinton County

School district	Assessed valuation	Tax rate 1916–17
1	$40 324	.0170
2	75 079	.0073
3	36 128	.0108
4	13 038	.0169
5	185 602	.0212
6	11 005	.0109
7	45 690	.0070
8	18 647	.0159
9	7 715	.0370
Total	$433 228	.0157
Average rate		.0160

Total 1917–18 Not given	
Balance 1916	$757 18
Balance 1917	694 67
	$62 51
Tax 1917	6 828 71
Real tax	$6 891 22
Tax 1917–18	$7 173 22
Real tax 1916–17	6 891 22
Real increase	$282 00

Town of Bolton, Warren County

School district	Assessed valuation	Tax rate 1916–17
1	$543 028	.0054
2	139 438	.0026
3	134 092	.0028
4	7 435	.0325
5	29 543	.0099
6	9 250	.0249
7	41 761	.0099
8	16 925	.0150
9	6 415	.0349
Total	$927 887	.0057
Average rate		.0153
Total 1917–18	$943 341	.0082

Balance 1916	$1 371 26
Balance 1917	297 63
	$1 073 63
Tax 1916–17	5 379 07
Tax (real)	$6 452 70
Tax 1917–18	$7 618 68
Tax 1916–17	6 452 70
Real increase	$1 165 98

Town of Hague, Warren County

School district	Assessed valuation	Tax rate 1916–17
1	$91 668	.0200
2	62 225	.0070
3	13 920	.0204
4	42 560	.0160
5	113 297	.0032
6	11 632	.0175
Total	$335 302	.0107
Average rate		.0140
Total 1917–18	$345 260	.014

Balance 1916	$782 73
Balance 1917	952 40
Excess 1917	$169 67
Tax 1916–17	$3 806 23
	169 67
Tax (real)	$3 636 56
Tax 1917–18	$4 833 64
Tax 1916–17	3 636 56
Real increase	$1 197 08

Town of Troupsburg, Steuben County

School district	Assessed valuation	Tax rate 1916–17
1	$18 550	.0140
2	54 365	.0078
3	34 726	.0067
4	37 808	.0059
5	87 081	.0236
6	22 107	.0133
7	37 221	.0062
8	38 020	.00715
9	26 588	.0097
10	30 180	.0080
11	36 057	.0080
12	29 000	.0063
13	26 890	.0076
14	26 320	.0110
15	18 000	.00305
16	20 800	.0100
17	17 895	.0103
Total	$561 608	.0105

Average tax rate		.0093
Rate 1917–18	$560 631	.0110
Balance 1916		$223 68
Balance 1917		74 98
		$148 70
Tax 1916–17		5 910 69
Real tax		$6 059 39
Tax 1917–18		$6 166 94
Tax 1916–17		6 059 39
Real increase		$107 55

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$155	
1916–17	18	
	$137	increase
Instruction		
1917–18	$8 025	
1916–17	7 869	
	$156	increase
Operation		
1917–18	$900	
1916–17	682	
	$218	increase
Maintenance		
1917–18	$350	
1916–17	432	
	$82	decrease
Auxiliary		
1917–18	None	
1916–17	358	
	358	decrease
Fixed charges		
1917–18	None	
1916–17	100	
	$100	decrease

Debt service		
1917–18	None	
1916–17	$223	
		$223 decrease
Outlay		
1917–18	None	
1916–17	None	
Total		
1917–18	$9 430	
1916–17	9 682	
		$252 decrease

Town of Malone, Franklin County

School district	Assessed valuation	Tax rate 1916–17
1	$57 218	.008
2	125 326	.003
3	53 756	.0042
4	59 394	.0037
5	69 240	.0055
6	60 252	.005
7	48 211	.0055
8	23 800	.0110
9	21 870	.0114
10	19 873	.0172
11	36 348	.0086
12	13 450	.0112
13	66 720	.0053
14	15 650	.0160
15	72 651	.0045
16	15 700	.015
17	27 437	.0057
18	28 395	.0053
19	68 801	.0058
20	15 237	.0158
21	50 348	.007
22	23 500	.0117
24	8 300	.030
25	34 450	.0138
Total 24	$1 015 927	.0068
Average tax rate		.0543
Total 1917–18	$1 021 262	.00981

Balance 1916	$907
Balance 1917	89
	$818

Tax	$6 937
Real tax	$7 755
Tax 1917–18	$10 001
Tax 1916–17	7 755
Real increase	$2 246

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$850	
1916–17	None	
	$850	increase
Instruction		
1917–18	$10 458	
1916–17	8 892	
	$1 566	increase
Operation		
1917–18	$1 000	
1916–17	1 228	
	$228	decrease
Maintenance		
1917–18	$1 360	
1916–17	670	
	$690	increase
Auxiliary		
1917–18	None	
1916–17	$195	
	$195	decrease
Fixed charges		
1917–18	None	
1916–17	$123	
	$123	decrease
Debt service		
1917–18, incidental	$151	
1916–17	738	
	$587	decrease
Outlay		
1917–18	None	
1916–17	None	

Total		
1917–18	$13 819	
1916–17	11 846	
	$1 973	increase

Town of Belmont, Franklin County

School district	No. of teachers	Assessed valuation	Tax rate 1916–17
1	2	$38 901	.01442
2	.....	16 993	.0147
3	.....	11 650	.01741
4	.....	20 353	.00884
5	4	129 548	.01323
6	.....	11 350	.02433
7	.....	10 670	.01160
8	.....	15 806	.01568
9	.....	32 731	.00828
10	2	47 501	.01581
11	.....	14 275	.01400
12	.....	21 389	.00744
13	.....	19 593	.01541
14	.....	8 885	.01640
15	.....	21 709	.01500
16	.....	13 490	.01370
Total	20	$434 880	.01356
Average tax rate			.01414
Total 1917–18		$448 344	.01800

Balance 1916	$661
Balance 1917	205
	$456
Tax	5 896
Real tax	$6 352
Tax 1917–18	$8 070
Real tax 1916–17	6 352
Real increase	$1 718

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$285	
1916–17	None	
	$285	increase

Instruction		
1917-18	$8 140	
1916-17	7 712	
	$698	increase
Operation		
1917-18	$1 300	
1916-17	856	
	$444	increase
Maintenance		
1917-18	None	
1916-17	$358	
	$358	decrease
Auxiliary		
1917-18	$140	
1916-17	426	
	$286	decrease
Fixed charges		
1917-18	None	
1916-17	$191	
	$191	decrease
Debt service		
1917-18, incidentals	$1 270	
1916-17	397	
	$873	increase
Outlay		
1917-18	None	
1916-17	None	
Total		
1917-18	$11 405	
1916-17	9 941	
	$1 464	increase

The burden of taxation upon farm property for school purposes is further illustrated by a comparison with the rates of taxation in some of the larger cities of the State. The tax rates for school purposes in these cities are of follows:

Albany	.005
Buffalo	.0085
New York	.005
Rochester	.0067

Syracuse	.0054
Schenectady	.0088
Utica	.0084
Yonkers	.0057

A further injustice in the matter of taxation under the district system is the method of the assessment of taxes on corporate property. Railroad, telegraph, telephone and other similar corporate property pay taxes in those school districts only through which such property extends. In many cases, a single district in a town has for years had the sole benefit of taxation for school purposes on all of this property, while the other twelve to thirty districts in the town have received nothing whatever in the form of taxes from such corporations. The township law, in operation at the present time, requires these corporations to pay a proportionate share of the taxes for the maintenance of schools in all the districts of the town. The separation of the village districts from the remaining districts will in a measure continue this injustice and some relief for such injustice should be accorded to the districts in which such property is not located.

The inequality of taxation and of school opportunities does not give the boys and girls upon the farm the equal advantages for obtaining an education which are afforded the boys and girls in the cities or villages where uniformity of taxation provides uniformity of school facilities. In the rural schools, the instruction is confined to the elementary branches while in the cities, having unusually lower tax rate, the instruction includes four-year high school courses and, in the city of New York, such instruction even includes a four-year college course. The country boy or girl is at a still greater disadvantage in the rural school because the school term is shorter, the teachers are not so well qualified and the equipment is altogether inadequate. There are employed in the smaller rural schools more than 3000 teachers, who have had no high school nor professional training. These teachers hold the lowest form of certificate authorized, are not qualified to be employed in the schools maintained in the villages and cities and would not generally be considered by board of education in a village or city for employment as teachers.

Another inequality in the matter of taxation for rural schools should be clearly understood. The law has for some years authorized a rural district to contract with another district for the education of its children instead of maintaining a school in its own district. When such contract is made the district is entitled to receive from the State the same amount of funds which it would receive if it maintained a home school. The result of this is that there are about 500 districts in the State operating under the contract system which maintain no school in their own districts, but which receive their regular allotment of public money from the State and such allotment is sufficient, in a majority of cases, to pay the tuition received by the district which educates such children. These districts take the money received from the State, pay it to the district which educates the children, and escape all taxation for school purposes. The State has therefore generously maintained for several years such school facilities for hun-

dreds of districts as they have had and the taxpayers in such districts have not paid a dollar in taxes for school purposes. This situation should no longer be tolerated, and property in these districts which escapes taxation for school purposes should be compelled to pay its proportionate share of taxes for the maintenance of schools.

The uniform policy of the State has been to extend state aid for public education to those units of administration which are in the greatest need of such aid. In 1885 Governor David B. Hill approved a plan which increased the amount of state aid to the country schools and in 1891 Governor Hill again approved a change in the method of apportioning public funds by which a fixed amount was thereafter required to be apportioned annually to every school district in the State.

Under the plan adopted in 1891, the amount of public money apportioned to each school district in the State was on the average $153. The amount apportioned these districts at the present time is on the average $150. While the amount appropriated by the State for the support of public schools has increased largely since 1891, the entire increase in this appropriation has been apportioned for the support of the schools in the villages and cities of the State.

In 1891, when the amount apportioned to each rural school was on the average $153, it was necessary to raise by taxes for the maintenance of rural schools only $3,000,000. The amount required to be raised last year, under the district system was approximately $6,255,000, or more than twice as much as it was necessary to raise in 1891. It is observed therefore, that, while the cost of the maintenance of rural schools in the last twenty-five years has largely increased, the State is not making an increased apportionment for the support of such schools, and it is necessary to raise by taxes upon the property supporting these schools more than twice the amount which it was necessary to raise in 1891. Materials of all kinds as well as service of every grade are costing more than ever before. The cost of maintaining schools has been increased and relief must be provided.

Our State does not occupy the position it should in the amount of funds which it appropriates for public education. On the basis of percentage of State aid to the total cost of the maintenance of schools, New York stands 31 on the list; on the basis of the state aid to $1000 of assessed valuation, New York stands 25 on the list.

Under the law of 1917 school districts can not be consolidated nor abolished except by a vote of the school electors. But education has long been recognized as a state rather than a local function. Such powers as are delegated to the localities are so delegated as a matter of state policy for the purpose of securing local interest and encouraging proper educational facilities, but not to give an option to curtail such facilities or close schools.

Under these circumstances the repeal of the law and the restoration of former conditions, involves the confession of impotency. The legislature is not reduced to the alternative of destroying an improved system of education nor perpetuating a wrong to rural taxpayers. It may both improve the system and correct the wrong; and the committee submits a bill which in its opinion will accomplish both these ends.

Its main provisions are

a The withdrawal of the union free school districts from the township system.

b An increase in the state aid of $100 to each of the rural schools of the State, payable to the town.

c An increase in the Academic quota from $100 to $500 for each of the high schools of the State.

d Permitting union free school districts which receive nonresident students to charge a tuition equal to the actual cost of instruction.

e Power to create smaller units than towns when the public interest and convenience require it.

f Authority to organize units of administration so as to embrace school districts from two or more towns. Even if in different counties.

g Authority to establish, when public interest and convenience and local conditions require, independent district.

h Increasing the number of members on the board of education in the larger units.

The committee has in view of the present strain on the resources of the State to meet war conditions, restricted its recommendations for changes and for expenditures to the minimum essential to remedy intolerable conditions; to relieve the rural districts of the unjust burdens of taxation which they are required to carry, and to adapt the township system to existing conditions. If the bill becomes a law it will, in the opinion of the committee, meet all reasonable objections of the law of 1917, preserve the good features of that law, and save the State from lapsing into a decadent condition in rural education.

No internal matter is of greater importance; the condition of rural life, the strength of our citizenship, the productive capacity of our farm land, and the welfare of the State are largely dependent upon the education of its youth.

No one should fail to see that this is a critical moment in its history, and that the failure to solve the pending problem means a backward step instead of a strong, vital, progressive movement in rural education.

CHARLES C. LOCKWOOD
Chairman

Raising Moneys for Town Purposes

Section 170 of the town law defines what are town charges. Among such charges are the following briefly stated: the compensation of the town officers, contingent expenses necessarily incurred for the use and benefit of the town, moneys directed by law to be raised for town purposes or authorized by vote of a town meeting, judgments, costs and expenses, and expenses of the supervisor. Bills are presented to the town board at its annual or quarterly meetings held for the purpose of auditing such bills, covering all items included within or authorized under the section referred to. These audits are certified by the town board and an abstract thereof made, published and presented by the supervisor to the board of supervisors to be included in the town tax authorized by such board.

The town highway fund is first estimated by the superintendent of highways, his estimate being passed upon by the town board, and when determined by such board is presented by the supervisor of the town to the board of supervisors for action. There are certain limitations placed by law upon the town board as to the amounts to be raised for highway purposes. (94, highway law, as amended by L. 1916, ch. 578.)

An estimate of the amount required for the poor fund is made by the overseer of the poor and when approved by the town board is presented by the supervisor to the board of supervisors.

Moneys are also authorized to be raised for protection against fire and various other incidental purposes which enter into the town budget.

The people of the township do not control the expenditures or the amounts to be raised for town purposes under the sections referred to. The citizens and taxpayers of a village do not by vote regulate the ordinary running expenses of the municipality, nor vote the appropriations therefor. The same is true of county expenses and appropriations.

Powers of Trustees to Raise Taxes Without Vote of the District

Prior to the enactment of the township law school district trustees and boards of education had power to raise moneys for certain purposes without vote of the district electors.

Section 275 of the Education Law sets forth the powers and duties of trustees and at the end of this section we find the following paragraph:

> Any expenditure made or liability incurred in pursuance of this section shall be a charge upon the district.

Under this section trustees were authorized to raise moneys by tax without vote for the following purposes:

To insure school buildings, furniture, etc. (subd. 6)
To insure school library (subd. 7)
To pay the salaries of teachers (subd. 12)
To pay judgments rendered against the district (subd. 12)
To repair the schoolhouse and furniture not exceeding $50 (subd. 14)
To make repairs and abate nuisances pursuant to the direction of the district superintendent (subd. 15)
To provide stoves and fuel (subd. 15)
To provide apparatus and implements for cleaning schoolhouse (subd. 15)
To provide janitor service (subd. 16)
To provide blank books for district records (subd. 17)
To expend not exceeding $25 for books and apparatus (subd. 18)
To establish branch schools (subd. 19)
To hire rooms and buildings for temporary use (subd. 4)

Section 283 provides that where any expenses are incurred by trustees which are by express provision of law made a charge upon the district they may raise the amount thereof by tax in the same manner as if voted by district meeting.

Under section 453 trustees were required to provide fire escapes and the cost thereof was made a charge upon the district.

Under section 457 provision was required to be made for suitable outbuildings and the expense incurred was made a charge upon the district.

Under the medical inspection act (article 20-a) the salary of the medical inspector and school nurse becomes a district charge.

Under section 652 a school census is required to be taken and the expense made a charge upon the district.

Instruction in physical training is made mandatory by article 26-a and the expense as apportioned between districts jointly employing a medical inspector.

Under article 27 the purchase and display of a United States flag becomes a necessary charge.

Boards of education under section 317 have all the powers, and are required to perform all the duties devolving upon the trustees of school districts and are, therefore, authorized to make expenditures above set forth and raise taxes therefor and in addition, under section 325, may raise all moneys necessary for ordinary contingent expenses and levy a tax for same in like manner as if the inhabitants of the district had voted therefor. In incorporated villages or cities in which a union free school district was established the corporate authorities were required to raise such sums for school purposes as the board of education declared necessary, covering the teachers' salaries and the ordinary contingent expenses of running the schools.

Under the district system of school government each individual district which was fortunate enough to have within its boundaries a public service corporation was bound to have a comparatively low rate of taxation because of the increased assessed valuation of the district occasioned by the existence of the public service corporation therein. In many instances neighboring districts similarly situated but lacking additional assessed valuation of such corporation had double and treble the tax rate of the more favored districts. This condition prevailed throughout the State.

Under the provisions of the township law, equalizing the tax burden over the township, we have for the first time in the history of the State a situation which requires the public service corpora-

tions to pay their fair share of tax burdens for school purposes. The increased taxes paid by such corporations because the districts in which they are located now have an equal tax rate with other districts in the township have amounted to thousands of dollars this year.

The Payment of School Moneys Direct to Town Boards of Education

The following counties were selected for the purpose of ascertaining the amount of public moneys (1918) which will be apportioned to the districts under the township school system in such counties and will be paid by the county treasurer direct to the treasurer of the town board of education in each case, thus eliminating the supervisor from the handling of such moneys. Under this law the supervisors will not be entitled to the percentage they have been accustomed to receive upon the moneys which formerly passed through their hands but which now will go direct to the board of education. This will mean a loss to the supervisors and a saving to the schools as follows:

Columbia county	$243 62
Dutchess county	301 47
Livingston county	263 51
Oneida county	635 31
Onondaga county	414 68
Saratoga county	301 08

The committee on Education in the Senate made a careful study of the opposition and presented the following report.

The School Tax Rate for 1917–18 Under the Township System of School Administration

Albany co.		
1st dist.	Rate	Tax
Bethlehem	.0072	$24 250
Coeymans	.0079	10 500
New Scotland	.0060	10 038 40
Coeymans (dist. 1)	.0134	9 092 50
2d dist.		
Berne	.0113	7 976 28
Knox	.0087	5 001 41
Rensselaerville	.0104	7 548 55
Westerlo	.0093	5 733 66
3d dist.		
Colonie	.0056	48 009 28
Green Island	.0070	17 436 99
Guilderland	.01342	22 531 31

	Rate	Tax
Allegany co.		
1st dist.		
Allen	.01034	$2 709 36
Caneadea	.00610	5 174 01
Centerville	.0130	4 342 49
Hume	.0111	14 283 91
Rushford	.01531	9 725 70
2d dist.		
Amity	.010	11 471 37
Belfast	.016	16 490 48
Cuba	.00677	4 667 75
Cuba (dist. 1)	.016688	15 500
Friendship	.0099	3 725
Friendship (dist. 1)	.01564	10 600
New Hudson	.00861	5 485 95
3d dist.		
Alma	.0115	7 222
Bolivar	.01092	15 468
Clarksville	.0107	4 028
Genesee	.0063	3 520
Scio	.0108	8 135
Wirt	.010	7 834
4th dist.		
Angelica	.0135	9 840 18
Almond	.0100	9 017 39
Birdsall	.0114	3 030 76
Burns	.0108	9 020 60
Grove	.0081	3 000
West Almond	.01302	2 839 88
5th dist.		
Alfred	.011136	10 400
Andover	.011139	12 000
Independence	.010557	6 670
Ward	.01076	2 700
Wellsville	.009677	4 980
Willing	.010275	4 342
Broome co.		
1st dist.		
Colesville	.010	12 000
Sanford	.009	7 771
Sanford (dist. 3)	.0225	21 254 94
2d dist.		
Conklin	.01206	10 652 78
Dickinson	.0065	6 630
Fenton	.0075	2 842 15
Kirkwood	.005	4 279 82
Windsor	.011	13 990

	Rate	Tax
Broome co.		
3d dist.		
Binghamton	.0093	$2 343 24
Maine	.0084	4 709 09
Union	.0055	7 716 34
Vestal	.016	9 624 95
4th dist.		
Barker	.009	6 883 65
Chenango	.00657	5 279 23
Lisle	.011	7 365 88
Nanticoke	.011	2 254 29
Triangle	.013	9 367 54
Cattaraugus co.		
1st dist.		
Farmersville	.01436	7 882
Franklinville	.009	6 300
Franklinville (dist. 1)	.012	12 000
Freedom	.0094	6 757
Lyndon	.0146	2 946
Machias	.0174	14 240
Yorkshire	.016	11 580
2d dist.		
Allegany	.0067	7 074 60
Allegany (dist. 3)	.01052	7 677 70
Hinsdale	.0106	7 775
Humphrey	.00883	2 035
Ischua	.00734	4 000
Olean	.0040	2 082
Portville	.01174	15 101
3d dist.		
Ashford	.01212	8 500
Carrollton	.00953	10 900
East Otto	.00941	4 200
Ellicottville	.0128	14 000
Great Valley	.011	9 000
Red House	.00766	3 000
Salamanca	.01206	2 700
4th dist.		
Dayton (unit 1)	.01041	3 969
Dayton (unit 2)	.01468	10 930
Little Valley	.01653	13 890 91
Mansfield	.00783	4 465
New Albion	.0093	3 485 80
New Albion (dist. 1)	.015	8 876 49
Otto	.00945	5996
Perrysburg	.00869	5 637
Persia	.00551	2 975
Persia (dist. 1)	.01023	16 503
5th dist.		
Coldspring		3 800
Conewango		8 000

	Rate	Tax
Cattaraugus co.		
5th dist.		
Elko		$2 000
Leon		5 500
Napoli		3 500
Randolph		4 000
Randolph (dist. 1)	.016085	9 283 73
South Valley		2 500
Cayuga co.		
1st dist.		
Conquest	.008	6 784 86
Ira	.010	9 243 92
Sterling	.0079	11 844 69
Victory	.0086	5 026 05
2d dist.		
Brutus (unit 1)	.0045	3 280
Brutus (unit 2)	.0103	11 768 85
Cato	.0100	8 006
Mentz	.0110	11 402 16
Montezuma	.0049	4 897
Sennett	.00481	6 000
Throop	.006	3 955 26
3d dist.		
Aurelius	.00497	6 765 18
Fleming	.0050	3 325
Ledyard	.0075	8 500
Owasco	.0075	9 365
Springport	.0065	7 035 78
4th dist.		
Genoa (unit 1)	.0150	6 468 50
Genoa (unit 2)	.0150	8 307 15
Scipio	.0067	6 775
Venice	.0082	5 649 66
5th dist.		
Locke	.0117	5 601 02
Moravia (dist. 1)	.012	10 121 13
Moravia	.007	2 593 32
Niles	.0071	4 745 08
Sempronius	.009	3 506 28
Summerhill	.00907	2 800 01
Chautauqua co.		
1st dist.		
Arkwright		4 000
Hanover		23 000
Villenova		5 300
2d dist.		
Carroll	.0100	8 336 65
Cherry Creek	.0200	12 209 59
Ellington	.019	9 655
Kiantone	.011187	4 782 50
Poland	.015	12 230 63

	Rate	Tax
Chautauqua co.		
3d dist.		
Busti	.01	$15 130 36
Clymer	.0105	7 497
French Creek	.011	3 544 52
Harmony	.01021	21 184
4th dist.		
Chautauqua (unit 1)	.009	18 375 55
Chautauqua (unit 2)	.0125	22 500
Mina	.0145	8 151 96
Sherman	.0157	14 845 80
5th dist.		
Pomfret	.005	10 935 53
Portland	.0095	23 880 38
Ripley	.00575	13 160 54
Westfield	.00965	26 020 06
Westfield (dist. 1)	.006	8 864 42
6th dist.		
Charlotte	.010944	9 000 64
Stockton (unit 1)	.012	5 561 16
Stockton (unit 2)		
Chemung co.		
1st dist.		
Catlin	.012	4 325 09
Erin	.0122	4 731 68
Horseheads	.008	8 248
Horseheads (dist. 4)	.0182	22 679
Horseheads (dist. 10)	.01234	10 502 61
Van Etten	.0152	9 511
Veteran	.011	7 054
2d dist.		
Ashland	.0088	4 332 45
Baldwin	.01677	3 153 78
Big Flats	.0082	7 959 07
Chemung	.00764	8 055 75
Elmira	.00677	7 084 21
Southport	.088	12 078 68
Chenango co.		
1st dist.		
Lincklaen	.007	1 251
Otselic	.015	6 788 72
Pharsalia	.0097	2 225 67
Pitcher	.01	3 318 99
Plymouth	.0112	5 000 00
Smyrna	.012	7 334
2d dist.		
Columbus	.010	4 674
New Berlin (unit 1)	.015	10 661
New Berlin (unit 2)	.0122	6 570

	Rate	Tax
Chenango co.		
2d dist.		
North Norwich	.005	$2 582
Sherburne	.010	15 875
3d dist.		
German	.01419	2 303
McDonough	.0235	5 940 68
Oxford	.0087	6 866 77
Oxford (dist. 1)	.012	10 594 95
Preston	.01067	3 550 64
Smithville	.01205	5 110 97
4th dist.		
Afton	.0121	13 430
Coventry	.0085	3 605 39
Greene	.0068	15 696 14
Greene (dist. 4)	.012	9 414 45
5th dist.		
Bainbridge	.0116	12 400
Guilford (unit 1)	.0097	7 222 62
Guilford unit 2)	.008	7 212 50
Norwich	.00651	5 330 08
Clinton co.		
1st dist.		
Ausable		3 496 38
Black Brook		4 200
Peru		9 271 97
Plattsburg		9 686
Saranac		10 530 50
Schuyler Falls		7 173 22
2d dist.		
Altona	.028	7 289 94
Clinton	.040	8 057
Dannemora (unit 1)	.042	7 577 26
Dannemora (unit 2)	.0417	8 149 94
Ellenburg	.0335	14 515
3d dist.		
Beekmantown	.014	6 014 10
Champlain	.0165	8 592 82
Champlain (dist. 5)	.017	7 228 91
Chazy	.015	5 205 35
Chazy (dist. 1)	.015	7 629 01
Mooers	.032	13 606 63
Columbia co.		
1st dist.		
Austerlitz	.00939	3 290
Canaan	.00718	9 790
Chatham	.00588	8 910
Ghent (dist. 1)	.01117	21 000
Ghent	.0055	6 433
New Lebanon	.0107	7 785

	Rate	Tax
Columbia co.		
2d dist.		
Claverick (dist. 6)	.0105	$11 575
Claverack	.0053	8 244 29
Germantown	.00718	6 425 22
Greenport	.0033	7 000
Kinderhook (unit 1)	.00977	6 000
Kinderhook (unit 2)	.00816	9 485
Livingston	.00974	9 093 11
Stockport	.00514	8 004 79
3d dist.		
Ancram	.00639	6 000
Clermont	.00467	3 684 22
Copake	.00591	6 252
Gallatin	.00898	2 500
Hillsdae	.0100	8 612
Taghkanic	.0083	2 970
Cortland co.		
1st dist.		
Cortlandville	.0068	13 204 69
Homer	.0070	5 044 07
Preble	.00614	5 546 35
Scott	.00210	8 339 50
2d dist.		
Cincinnatus	.0150	7 373 61
Cuyler	.0072	2 977 67
Solon	.0087	2 521 01
Taylor	.00809	1 307 36
Truxton	.01250	5 570
3d dist.		
Freetown	.0115	3 381 85
Harford	.0098	3 425 21
Lapeer	.0101	2 925 37
Marathon	.00975	9 041 79
Virgil	.0128	7 093 42
Willett	.01466	3 260
Delaware co.		
1st dist.		
Deposit	.01160	4 084 59
Masonville	.0140	4 935
Sidney	.0053	5 055
Tompkins	.01684	10 000
	.010617	
Sidney (dist. 1)	.01457	16 373
2d dist.		
Colchester	.01495	17 516 71
Hancock	.01437	26 000
3d dist.		
Delhi (dist. 16)	.01156	15 987 50
Hamden	.01120	6 750 55

	Rate	Tax
Delaware co.		
3d dist.		
Walton	.01050	$8 360 52
Walton (dist. 1)	.02509	28 600
Delhi	.0074	7 000
4th dist.		
Andes	.02000	12 206
Middletown (unit 1)	.01800	15 035
Middletown (unit 2)	.01914	9 703
Roxbury	.01383	13 256
5th dist.		
Davenport	.01180	7 759 75
Franklin	.00844	10 627 23
Meredith	.00520	6 901 99
6th dist.		
Bovina	.0071	4 020 99
Harpersfield	.0122	4 993 78
Kortright	.00773	7 673 50
Stamford (unit 1)	.0168	10 231 55
Stamford (unit 2)	.0118	7 513 47
Dutchess co.		
1st dist.		
Beekman	.00545	4 000 10
East Fishkill	.00833	10 100
Fishkill	.010688	12 443
Pawling	.00725	14 225
Union Vale	.00947	4 498
Wappingers	.00593	9 600
Wappingers (dist. 2)	.00112	11 500
3d dist.		
Amenia	.01180	14 483 67
Clinton	.0062	5 710
Hyde Park (unit 1)	.0063	9 100
Hyde Park (unit 2)	.0048	5 800
Stanford	.0069	7 731 29
4th dist.		
North East	.00769	13 200
Pine Plains	.0103	10 010
Milan	.00734	3 828
Red Hook (unit 1)	.00802	11 541
Red Hook (unit 2)	.00547	8 747
Rhinebeck	.00294	10 221
Rhinebeck (dist. 5)	.0105	13 769
Erie co.		
1st dist.		
Amherst	.0032	18 225 97
Amherst (dist. 3)	.00385	8 000
Clarence	.00525	7 195 80
Clarence (dist. 1)	.0041	5 124 40
Grand Island	.0057	7 000
Newstead	.00865	10 462 98
Newstead (dist. 3)	.0128	17 744 98

Erie co.	Rate	Tax
1st dist.		
Tonawanda	.0012	12 078 42
Tonawanda (dist. 1)	.01556	39 976 92
2d dist.		
Alden	.00906	18 406
Cheektowaga	.00518	26 000
Hamburg	.00466	32 739 36
Lancaster	.00265	8 117
West Seneca	.00632	22 930 98
Cheektowaga (dist. 9)	.01530	40 776 94
West Seneca (dist. 3)	.00944	11 765
3d dist.		
Aurora (dist. 1)	.00857	29 645
Aurora	.00684	9 615
East Hamburg (dist. 1)	.0090	22 500 63
East Hamburg	.0039	4 685 44
Elma	.0055	8 986 14
Marilla	.0096	6 520 91
Wales	.00695	5 870
4th dist.		
Brant	.00385	9 548 16
Collins	.00815	12 525
Eden	.00586	14 606 88
Evans	.0040	19 340 56
Evans (dist. 13)	.01091	15 845
North Collins	.00792	15 368 58
5th dist.		
Boston	.00677	5 230
Colden	.01141	7 950
Concord	.0073	10 500
Concord (dist. 1)	.01146	19 965
Holland	.01023	10 000
Sardinia	.00886	11 519
Essex co.		
1st dist.		
Crown Point	.0147	9 262
Minerva	.0143	4 500
Newcomb	.02912	8 900
North Hudson	.00953	3 000
Schroon	.015	7 046
Ticonderoga	.00676	3 000
2d dist.		
Elizabethtown	.01283	11 016
Essex	.0112	7 970
Lewis	.01206	3 000
Moriah (dist. 1)	.01009	21 407 50
Moriah (dist. 5)	.02002	24 075 04
Moriah	.02963	14 000
Westport	.0105	10 854 39
Willsboro	.01165	9 250

	Rate	Tax
Essex co.		
3d dist.		
Chesterfield	.009505	$5 000
Jay (dist. 1)	.0324	10 528 53
Jay	.021	5 192 19
Keene	.02408	13 232 69
North Elba (dist. 2)	.01131	31 065
North Elba	.009505	5 000
St Armand	.0391	7 527 14
Wilmington	.01789	2 500 32
Franklin co.		
1st dist.		
Bellmont	.018	8 070 20
Burke	.0125	6 661 56
Chateaugay	.0090	4 072 86
Chateaugay (dist. 1)	.0360	10 131 48
Malone	.00981	10 001 35
2d dist.		
Altamont	.035	31 765 34
Brighton	.020	8 963 54
Duane	.015	2 151 18
Franklin	.0219	12 000
Harriettstown	.0085	5 709 41
3d dist.		
Bangor	.0119	6 810 89
Brandon	.0135	2 000
Constable	.0146	3 492 44
Fort Covington	.0133	8 088 72
Westville	.0116	2 496 58
4th dist.		
Bombay	.0125	5 625
Dickinson	.014	5 563 04
Moira (dist. 1)	.0225	7 120
Moira (dist. 2)	.015	5 753 26
Santa Clara	.022	4 002
Waverly	.020	11 416 54
Fulton co.		
1st dist.		
Carogo	.0200	2 741 32
Ephratah	.0126	6 687
Johnstown	.0105	12 194 05
Oppenheim	.0130	7 595
Stratford	.00213	4 443 67
2d dist.		
Bleecker	.0400	2 576 44
Broadalbin	.0134	8 212 45
Mayfield	.0140	8 944 28
Northampton	.0164	9 270 08
Perth	.0088	3 288 65

	Rate	Tax
Genesee co.		
1st dist.		
Alabama	.005	$7 444 63
Alexander	.00689	8 798 98
Batavia	.005	13 831 22
Oakfield	.005	4 570 08
Darien	.005	8 719 27
Pembroke	.0065	11 994 42
2d dist.		
Bergan	.00754	12 851 74
Bethany	.00657	7 891
Byron	.00646	12 104 50
Elba	.00521	7 000
Le Roy (dist. 1)	.01075	35 660
Le Roy	.00384	5 761 26
Pavilion	.00478	9 693 12
Stafford	.0035	6 192 32
Greene co.		
1st dist.		
Athens	.0072	10 105 58
Cairo	.0122	8 697 89
Catskill	.007	14 839 95
Coxsackie	.0066	4 789 30
Coxsackie (dist. 1)	.00783	10 910 26
2d dist.		
Windham	.0182	7 616 50
New Baltimore	.0075	7 116
Greenville	.0091	6 093 71
Durham	.0078	4 160 60
3d dist.		
Ashland	.01248	2 410
Halcott	.0200	1 468 70
Hunter (unit 1)	.0080	16 836 09
Hunter (unit 2)	.0099	6 998 93
Jewett	.0129	3 579
Lexington	.0128	3 657 73
Prattsville	.0132	2 528
Hamilton co.		
Arietta	.005	3 283
Benson	.0091	1 737 12
Hope	.015	1 524 32
Indian Lake	.015	10 727 21
Inlet	.0077	2 800
Lake Pleasant	.0065	3 531
Long Lake	.01614	20 652 90
Morehouse	.0034	1 829 02
Wells	.011	6 415 32

	Rate	Tax
Herkimer co.		
1st dist.		
Columbia	.0085	$5 485 57
Frankfort	.0074	21 214 58
German Flatts	.0085	5 855
Litchfield	.011	4 222 07
Winfield	.01084	11 370
Frankfort (dist. 9)	.016	20 763 69
German Flatts (dist. 2)	.0177	23 122 13
2d dist.		
Danube	.00910	8 072 10
Manheim (dist. 2)	.01390	18 242 80
Little Falls	.00733	6 050
Manheim	.00695	7 500
Stark	.0150	6 957 11
Warren	.0105	5 500
3d dist.		
Fairfield	.0120	10 000
Herkimer	.0110	11 000
Ohio	.01609	2 700
Salisbury	.0110	9 855
Schuyler	.0054	6 000
4th dist.		
Newport (unit 1)	.01434	7 500
Newport (unit 2)	.012	3 779 30
Norway	.0126	3 639 05
Russia	.012	6 380 80
Webb (dist. 1)		20 082 51
Webb	.005	773 36
Wilmurt	.0075	4 260 05
Jefferson co.		
1st dist.		
Ellisburg (unit 1)	.0080	7 297 50
Ellisburg (unit 2)	.0075	9 552 28
Henderson	.0069	7 555 25
Lorraine	.0085	4 594 94
Worth	.0140	2 968 70
2d dist.		
Adams	.0085	8 199
Adams (dist. 13)	.0105	10 700
Rodman	.0080	6 387 72
Rutland (unit 1)	.0120	6 134
Rutland (unit 2)	.0090	7 889
Watertown	.0050	4 827
3d dist.		
Clayton (dist. 8)	.0160	11 768 32
Cape Vincent	.0078	13 594
Clayton	.0080	11 309 57
Orleans	.0090	14 668 67

	Rate	Tax
Jefferson co.		
4th dist.		
Pamelia	.0065	$5 094 12
Lyme (unit 1)	.0070	6 300
Lyme (unit 2)	.0077	5 378 95
Brownville	.0070	13 625
Hounsfield		12 759 11
Brownville (dist. 1)	.0125	13 520
5th dist.		
Alexandria	.0150	12 944 48
Alexandria (dist. 5)	.0100	14 134 06
Antwerp	.0100	16 117 56
Theresa	.009	9 836 55
6th dist.		
Champion	.0095	8 986 62
Champion (dist. 2)	.0135	11 925 90
Le Roy	.0073	10 500
Philadelphia	.0065	8 000
Wilna	.0071	11 719
Wilna (dist. 1)	.0116	21 751
Lewis co.		
1st dist.		
Croghan	.0114	12 755
Diana	.02426	12 945
New Bremen	.01632	9 792
Watson	.0155	5 262
3d dist.		
Greig	.0155	3 138 90
Lyonsdale	.0202	6 696 97
Martinsburg	.0071	5 545 10
Turin	.0124	7 852
4th dist.		
High Market	.0130	3 469 62
Lewis	.0199	4 211 39
Leyden	.0129	9 950
Osceola	.0123	4 879 13
West Turin (unit 1)	.0156	6 816 93
West Turin (unit 2)	.0088	5 509 09
Livingston co.		
2d dist.		
Conesus	.007	5 791 53
Lima	.00486	10 000
Livonia (unit 1)	.009924	15 500
Livonia (unit 2)	.012	8 527 50
Sparta	.008	5 819 93
Springwater	.011	12 500
3d dist.		
Mount Morris (dist. 1)	.00931	13 823 81
North Dansville (dist. 1)	.011116	24 000
Nunda (unit 1)		

	Rate	Tax
Livingston co.		
3d dist.		
Nunda (unit 2)		$5 202
Portage		5 373 20
West Sparta		5 500
Madison co.		
1st dist.		
Brookfield (unit 1)	.0107	5 000
Brookfield (unit 2)	.0150	7 000 41
Brookfield (unit 3)	.0097	3 585 06
Georgetown	.0110	4 963 74
Hamilton	0120	15 474 08
Hamilton (dist. 1)	.0132	13 287 86
Lebanon	.0090	5 369 60
3d dist.		
Eaton (unit 1)	.01163	6 078
Eaton (unit 2)	.0125	8 888 42
Madison	.0080	9 484 95
Smithfield	.0104	4 654 96
Stockbridge	.0100	9 048
Monroe co.		
1st dist.		
Brighton	.00345	19 800
Henrietta	.00449	11 000
Irondequoit	.00592	23 802
Penfield	.00704	13 389
Webster	.00409	8 502
Irondequoit (dist. 3)	.0056	8 965
Webster (dist. 1)	.00551	10 550
2d dist.		
Mendon	.00719	20 000
Perinton	.00391	9 500
Perinton (dist. 9)	.00721	21 189
Perinton (dist. 13)	.00902	25 450
Pittsford	.00555	7 718 28
Pittsford (dist. 6)	.00968	13 312 40
Rush	.00442	10 000
3d dist.		
Clarkson	.0045	7 109 25
Greece	.004	21 336 82
Greece (dist. 1)	.007	30 144 81
Hamlin	.0033	9 317 22
Parma	.0054	19 022 72
Sweden	.0033	14 891 90
4th dist.		
Chili	.0031	9 054 46
Gates	.0047	30 876 59
Ogden	.005812	18 500
Riga	.00467	11 602 31
Wheatland	.00525	14 903

	Rate	Tax
Montgomery co.		
1st dist.		
Canajoharie	.00760	$6 317 15
Canajoharie (dist. 8)	.01200	15 801
Minden	.00800	8 940 86
Minden (dist. 14)	.01690	25 500
Palatine	.00780	13 879 09
Root	.00816	7 336 30
St Johnsville	.00570	2 440 60
St Johnsville (dist. 2)	.01110	3 321
2d dist.		
Amsterdam	.00861	19 399 71
Charleston	.0116	4 171 77
Florida	.010694	13 179 79
Glen	.009092	12 351 05
Mohawk	.0077	20 028 51
Niagara co.		
1st dist.		
Hartland	.004	10 644 12
Royalton	.00436	20 277 68
Somerset	.00446	15 028 61
Royalton (dist. 1)	.009	14 513 01
2d dist.		
Cambria	.003	6 448 91
Lockport	.00369	9 000
Niagara	.00783	27 075
Pendleton	.00525	6 085 74
Wheatfield	.0026	5 556 44
3d dist.		
Newfane	.00395	23 634
Lewiston	.00656	16 347 43
Porter	.008	12 820 56
Wilson	.00565	21 571
Oneida co.		
1st dist.		
Deerfield	.011707	4 836
Marcy	.0129	8 975
New Hartford	.01383	12 271
Whitestown	.016	27 628
New Hartford (dist. 1)	.01044	20 700
New Hartford (dist. 4)	.02335	20 100
New Hartford (dist. 8)	.0127	9 500
Whitestown (dist. 4)	.0113	15 000
2d dist.		
Augusta (unit 1)	.018	7 742 34
Augusta (unit 2)	.0123	3 640
Bridgewater	.0094	4 513 17
Marshall	.008	4 897 53
Paris (unit 1)	.01305	8 814

	Rate	Tax
Oneida co.		
2d dist.		
Paris (unit 2)	.01618	$6 942
Sangerfield	.007	3 935
Sangerfield (dist. 11)	.01464	10 900
3d dist.		
Kirkland	.01485	16 500
Kirkland (dist. 4)	.01639	14 012 19
Vernon	.0192	18 952 21
Vernon (dist. 6)	.0108	10 906 61
Westmoreland	.010	12 450
4th dist.		
Verona (unit 1)	.01039	11 472
Verona (unit 2)	.012	8 810 90
Rome	.00533	11 439
Vienna	.0175	7 776 55
5th dist.		
Floyd	.013	3 462 55
Steuben	.016	4 432 87
Trenton (unit 1)	.0157	5 223 14
Trenton (unit 2)	.01729	6 360
Trenton (unit 3)	.01577	6 619 73
Western	.01568	6 491 52
6th dist.		
Camden (dist. 1)	.01699	13 038 50
Camden	.013975	5 500
Florence	.0225	3 227 50
Annsville	.02428	7 925
Lee	.01649	6 000
7th dist.		
Boonville (dist. 1)	.01285	10 500
Boonville	.015	6 502 91
Ava	.0235	3 300
Forestport	.020	7 800
Remsen	.017	8 048 33
Onondaga co.		
1st dist.		
La Fayette	.00752	6 180
Onondaga	.00697	18 475
Otisco	.00823	4 494
Tully	.00944	9 626
Onondaga (dist. 1)	.01227	15 779 13
3d dist.		
Cicero	.0079	12 000
Clay	.00743	16 494 73
Manlius (unit 1)	.011628	14 878
Manlius (unit 2)	.0097	17 960
Manlius (dist. 11)	.0099	10 580
4th dist.		
Elbridge (unit 1)	.00589	8 715
Elbridge (unit 2)	.00666	7 000

	Rate	Tax
Onondaga co.		
4th dist.		
Lysander (unit 1)	.00721	$6 000
Lysander (unit 2)	.00655	6 000
Salina	.00325	6 500
Van Buren	.0060	8 066
Salina (dist. 1)	.00981	11 388
Lysander (dist. 16)	.010586	22 303
5th dist.		
Camillus (unit 1)	.00757	12 755
Camillus (unit 2)	.00957	18 058 27
Geddes	.00725	3 727 27
Marcellus	.0050	6 046 32
Skaneateles	.00729	11 200
Spafford	.01026	6 000
Marcellus (dist. 2)	.0095	7 207 94
Skaneateles (dist. 10)	.00851	12 765
Ontario co.		
1st dist.		
Canandaigua	.00527	10 591 20
East Bloomfield	.008196	13 600
Victor	.00623	17 879
West Bloomfield	.00627	6 348
2d dist.		
Farmington	.00342	6 301 71
Manchester (unit 1)	.01027	18 000
Manchester (unit 2)	.01198	17 704 46
Phelps	.00447	12 512
Phelps (dist. 4)	.00898	11 600
Phelps (dist. 8)		
3d dist.		
Geneva	.00774	12 130
Gorham	.00532	12 131
Hopewell	.00782	12 634
Seneca	.00563	15 961
4th dist.		
Bristol	.007	4 882 68
Canadice	.010	3 958
Naples	.015	14 295 48
Richmond	.01044	9 095 59
South Bristol	.01135	4 000
Orange co.		
1st dist.		
Cornwall	.00635	5 000
Crawford	.010	8 000
Highlands	.0066	1 490 95
Montgomery	.0100	20 552 51
Newburgh	.007	18 990 28
New Windsor	.00956	13 500
Woodbury	.00874	11 840 69
Cornwall (dist. 4)	.00971	13 492 83
Cornwall (dist. 5)	.0125	13 503 54

	Rate	Tax
Orange co.		
1st dist.		
Highlands (dist. 2)	.016	$19 306 26
2d dist.		
Blooming Grove	.00753	11 130
Chester	.0140	14 300
Goshen	.0053	4 999 22
Goshen (dist. 8)	.01557	23 028 70
Hamptonburgh	.00630	5 620 06
Monroe	.00831	12 994 59
Monroe (dist. 1)	.01527	15 000
Tuxedo	.01445	7 327 67
Tuxedo (dist. 6)	.00420	23 517 15
Warwick (dist 12)	.01130	15 800
Warwick	.0100	19 602 99
3d dist.		
Deerpark	.010994	10 165
Greenville	.012243	2 765
Minisink	.01257	10 000
Mount Hope	.01	14 256 78
Wallkill	.007	12 487 57
Wawayanda	.00852	6 546 85
Orleans co.		
1st dist.		
Ridgeway	.0036	10 907 79
Shelly	.0053	10 030 14
Yates	.00639	16 212
Ridgeway (dist. 12)	.00869	40 600
2d dist.		
Albion	.00336	5 400
Barre	.00463	7 073
Gaines	.00371	7 131
Albion (dist. 1)	.00144	28 000
3d dist.		
Carlton	.005	12 318 30
Clarendon	.00489	5 500
Kendall	.007616	13 848 30
Murray	.00856	11 918 87
Murray (dist. 7)	.00915	11 512 81
Oswego co.		
1st dist.		
Boyleston	.0142	2 119 36
Orwell	.0041	4 840 26
Redfield	.0178	4 505 94
Sandy Creek	.016	15 115 60
2d dist.		
Albion	.0121	6 767
Parish	.0134	7 105
Richland	.0094	9 710
Richland (dist. 7)	.0167	11 500
Williamstown	.0157	5 776

	Rate	Tax
Oswego co.		
3d dist.		
Amboy	.0169	$2 541
Constantia	.0150	8 541 27
Hastings	.0100	10 420
Schroeppel	.00775	6 500
Schroeppel (dist. 12)	.0162	10 435
West Monroe	.0124	3 014 96
4th dist.		
Mexico	.00703	4 673
Mexico (dist. 7)	.01386	8 900
New Haven	.01036	7 800
Palermo	.0010	4 230
Scriba	.0090	7 584
Otsego co.		
1st dist.		
Cherry Valley	.014	10 970 47
Middlefield	.009	9 010 80
Roseboom	.015	4 531 17
Springfield (unit 1)	.012	3 771 27
Springfield (unit 2)	.012	7 426 61
2d dist.		
Decatur	.01173	1 765 05
Maryland (unit 1)	.01541	8 515
Maryland (unit 2)	.01769	6 585
Westford	.02300	6 270
Worcester (unit 1)	.01458	9 289 11
Worcester (unit 2)	.01738	4 000 50
3d dist.		
Exeter		5 047 85
Hartwick		8 184 85
Otsego		8 296
Richfield		2 015
4th dist.		
Milford	.008	8 026 50
Otego	.0120	10 608 82
Oneonta	.0078	6 673 59
Unadilla	.0120	15 506 33
5th dist.		
Butternuts	.01280	10 044 33
Laurens	.01080	5 642
Morris	.01100	5 675 50
New Lisbon	.00835	4 285 51
6th dist.		
Burlington	.00882	5 026 24
Edmeston	.010	10 365 71
Pittsfield		3 930 98
Plainfield	.009375	4 768 30
Putnam co.		
Carmel (unit 1)	.00680	9 463
Carmel (unit 2)	.004	10 432

	Rate	Tax
Putnam co.		
Kent	.0099	$6 775
Patterson	.0083	12 055
Philipstown	.00922	29 930
Putnam Valley	.0100	4 774
Southeast	.00346	10 307
Southeast (dist. 13)	.0064	12 162
Rensselaer co.		
1st dist.		
Brunswick	.004018	7 234
Hoosick	.00395	7 819
Pittstown	.007	15 949
Schaghticoke	.00502	15 785
2d dist.		
Grafton		
Petersburg	.0095	4 520 40
Poestenkill	.0084	2 583 62
Stephentown	.0118	4 756 63
Berlin	.0122	5 927 54
3d dist.		
East Greenbush	.0060	10 000
North Greenbush	.0046	4 678
Nassau	.0103	9 449 49
Sand Lake	.0100	7 102 78
Schodack	.0059	12 930
Schodack (dist. 10)	.0142	9 961 44
Rockland co.		
Clarkstown	.0057	37 876
Haverstraw	.0099	11 900
Orangetown	.0074	18 555 09
Orangetown (dist. 3)	.007951	16 355
Orangetown (dist. 8)	.01228	15 186 95
Ramapo	.009	53 199 03
Ramapo (dist. 3)	.00811	24 684
Ramapo (dist. 7)	.00892	26 198
Stony Point (unit 1)	.0126	12 474
Stony Point (unit 2)	.0137	7 997
St Lawrence co.		
1st dist.		
Clifton	.014249	9 550
Edwards	.01	8 928 45
Fine	.014543	9 735
Fowler	.0077	7 979 38
Gouverneur	.0054	6 118 85
Pitcairn	.011288	2 700
2d dist.		
Hammond	.01	9 968 73
Macomb	.01	6 382 27
Morristown (unit 1)	.00831	6 278 65
Morristown (unit 2)	.012092	5 913
Rossie	.00925	3 779

	Rate	Tax
St Lawrence co.		
3d dist.		
Hermon	.0105	$8 161 51
De Peyster	.00546	3 603 75
Oswegatchie	.0065	11 178 60
De Kalb (unit 1)	.00933	6 506 34
De Kalb (unit 2)	.00847	6 756 60
4th dist.		
Lisbon	.00676	14 915
Madrid	.00650	5 820 72
Waddington	.00720	8 102 61
5th dist.		
Canton (unit 1)	.008	12 678 17
Canton (unit 2)	.00712	10 029 22
Canton (dist. 1)	.011061	16 567 45
Clare	.005	1 318 05
Pierrepont	.007376	5 022 83
Russell	.013	10 051 28
6th dist.		
Colton	.0088	8 670 66
Parishville	.011	6 510
Potsdam	.007	12 009 16
Potsdam (dist. 1)	.012	11 289 65
Potsdam (dist. 8)	.00623	14 054 57
7th dist.		
Brasher (unit 1)	.00963	6 589 22
Brasher (unit 2)	.0066	3 888
Louisville	.0075	5 264 07
Massena	.006	5 985 94
Norfolk	.0057	4 195
Norfolk (dist. 1)	.012	9 222 25
8th dist.		
Hopkinton	.0060014	6 000
Lawrence	.00794	6 500
Piercefield	.0131	10 000
Stockholm	.00675	7 100
Saratoga co.		
1st dist.		
Clifton Park	.007	8 294 75
Halfmoon	.005	5 446 82
Malta	.006	5 746
Stillwater	.0078	4 600
Waterford		500
2d dist.		
Ballston	.00825	12 068
Charlton	.007	3 641 34
Galway	.013	5 931 25
Milton	.0118	5 790
Milton (dist. 1)	.0155	29 501 21
Providence	.0106	1 569 68

Schoharie co.	Rate	Tax
1st dist.		
Blenheim	.00958	$2 039 22
Broome	.00780	2 248 67
Conesville	.01032	3 281 17
Gilboa	.00886	5 427 79
Jefferson	.0150	6 843 22
2d dist.		
Esperance	.0064	5 294 97
Fulton	.0087	4 817 96
Middleburg	.0095	11 000
Schoharie	.0102	11 279
Wright	.0082	3 900
3d dist.		
Carlisle	.00632	4 055
Cobleskill	.00520	4 548 12
Cobleskill (dist. 1)	.01380	21 525
Richmondville	.00770	8 057 48
Seward	.00670	4 298
Sharon	.00730	10 161 14
Summit	.01220	7 542 36
Moreau	.0054	8 007 56
Moreau (dist. 1)	.0152	12 050 38
Northumberland	.0109	6 011 49
Saratoga	.0075	7 161 27
Saratoga (dist. 1)	.016217	8 695 18
Saratoga Springs	.00552	7 015 44
Wilton	.007	4 037 33
4th dist.		
Corinth	.0128	3 213 62
Corinth (dist. 7)	.0166	23 184 23
Day	.0120	1 446 08
Edinburgh	.0204	2 709 12
Hadley	.0184	2 015 72
Greenfield	.0100	6 311 84
Schuyler co.		
1st dist.		
Catharine	.0124	7 313 01
Cayuta	.007846	1 930 79
Hector	.0085	18 290 81
Montour	.012	9 053
2d dist.		
Dix	.0076	5 144
Dix (dist. 1)	.01394	18 974
Orange	.0116	3 101 05
Reading	.0072	3 934 69
Tyrone	.0085	4 839 40

	Rate	Tax
Seneca co.		
1st dist.		
Covert	.0080	$12 367 59
Lodi	.00972	11 290
Ovid	.0073	14 551 50
Romulus	.005314	7 858 06
Varick	.00652	5 924 70
2d dist.		
Fayette	.005850	14 000
Junius	.006095	4 000
Seneca Falls	.00444	4 000
Tyre	.006707	4 000
Waterloo	.0054	5 070 78
Waterloo (dist. 1)	.01077	20 931 45
Steuben co.		
1st dist.		
Erwin	.0050	4 024 33
Erwin (dist. 1)	.0179	19 820
Corning	.00828	8 322 55
Lindley	.0115	6 209 98
Tuscarora	.0094	4 339 34
Caton	.0090	4 812 75
2d dist.		
Bath	.00787	12 750 00
Bath (dist. 5)	.00825	17 267 50
Bradford	.0109	2 800
Campbell	.007	5 250
Hornby	.011	3 973 90
3d dist.		
Addison	.012246	10 500
Addison (dist. 1)	.006207	1 036 94
Cameron	.0082	4 817 56
Rathbone	.0065	5 236 01
Thurston	.01	3 771 47
Woodhull	.01076	7 009 49
4th dist.		
Greenwood	.01	6 405 31
Troupsburg	.011	6 166 94
Jasper	.008	5 119 82
West Union	.01	3 498 98
5th dist.		
Canisteo	.008	5 240
Canisteo (dist. 1)	.01354	14 000
Dansville	.007	6 200
Fremont	.007	3 820
Hartsville	.0097	2 600
Hornellsville	.0085	11 000
6th dist.		
Avoca	.0079	12 281
Cohocton (unit 1)	.0125	9 000

	Rate	Tax
Steuben co.		
6th dist.		
Cohocton (unit 2)	.0084	$7 200
Howard	.0086	5 624
Wayland	.0047	4 000
Wayland (dist. 1)	.016	13 850
7th dist.		
Prattsburg	.011	10 705 75
Pulteney	.009	6 478 56
Urbana	.000	6 176 08
Urbana (dist. 11)	.0178	14 471 57
Wayne	.007	2 072 38
Wheeler	.005	3 310 77
Suffolk co.		
1st dist.		
Easthampton	.0095	19 736 06
Easthampton (dist. 1)	.0064	21 186 50
Easthampton (dist. 5)	.0150	21 666 83
Southampton (dist. 6)	.0100	47 175
Riverhead (dist. 5)	.0105	22 035
Southold (unit 1)	.0096	11 265 43
Southold (unit 2)	.0080	22 031 18
Southampton (unit 1)	.0082	25 154 80
Southampton (unit 2)	.0086	12 945 65
Southampton (unit 3)		
Southampton (unit 4)	.0100	8 539 55
Southold (dist. 5)	.0090	9 585 44
Southold (dist. 10)	.0124	31 268 50
Shelter Island	.0039	8 486
Riverhead	.0075	21 350 31
2nd dist.		
Brookhaven (unit 1)	.0065	21 572 21
Brookhaven (unit 2)	.0038	7 520 64
Brookhaven (unit 3)	.0060	22 162 88
Brookhaven (unit 4)	.0053	15 516 50
Brookhaven (dist. 2)	.0080	12 047
Brookhaven (dist. 6)	.0095	16 038 72
Islip (unit 1)	.0035	16 227 34
Islip (unit 2)	.0060	25 464 70
Islip (dist. 1)	.0055	32 704 12
Islip (dist. 2)	.0069	21 250
Islip (dist. 3)	.0048	14 000
Islip (dist. 4)	.00825	18 285 37
3rd dist.		
Babylon	.0093	10 938 77
Babylon (dist. 1)	.0106	29 465
Babylon (dist. 4)	.0182	15 214
Babylon (dist. 6)	.0114	25 129 28
Huntington	.0042	33 856 50
Huntington (dist. 4)	.0092	15 725
Smithtown	.00586	27 062

	Rate	Tax
Sullivan co.		
1st dist.		
Bethel	.0196	$9 592 32
Cochecton	.0112	5 504 58
Highland	.0286	5 000
Liberty	.0269	14 800
Lumberland	.015	4 849 86
Tusten	.01772	5 000
2d dist.		
Callicoon	.0344	14 085
Delaware	.026	10 990 72
Fremont	.021	9 644 17
Neversink	.03	5 141 46
Rockland (unit 1)	.024	11 710
Rockland (unit 2)	.0172	7 542 94
3d dist.		
Fallsburg	.044	31 198 11
Forestburgh	.01371	2 833 90
Mamakating	.019	16 564 16
Thompson	.0263	10 435 84
Thompson (dist. 1)	.0419	21 357 50
Tioga co.		
1st dist.		
Berkshire	.010	4 602 70
Candor	.010	12 976 26
Newark Valley	.0110	10 336 98
Richford	.012	4 764 14
2d dist.		
Barton	.01	10 055
Spencer	.013	11 004 70
Tioga	.007	7 530 73
3d dist.		
Nichols	.007	14 912 27
Owego	.010	10 847 65
Tompkins co.		
1st dist.		
Enfield	.0085	4 660
Newfield	.01	8 087 88
Ulysses	.009	11 224 92
2d dist.		
Groton	.0070	6 826 07
Groton (dist. 8)	.012	10 600 00
Ithaca	.0052	9 816 59
Lansing	.0083	12 000
3d dist.		
Caroline	.0085	8 418 85
Danby	.009	6 485
Dryden (unit 1)	.011	11 288 49
Dryden (unit 2)	.0098	10 215

	Rate	Tax
Ulster co.		
1st dist.		
Hurley	.00716	$4 700
Kingston	.04496	990
Rosendale	.011441	8 100
Saugerties	.01	17 490
Saugerties (dist. 10)	.0125	24 918 36
Ulster	.00781	8 200
2d dist.		
Esopus	.00884	15 299 50
Gardiner	.01009	5 400
Lloyd	.01017	4 060
Lloyd (dist. 3)	.01559	17 800
Marlboro	.01122	8 601
Marlboro (dist. 3)	.0137	8 000
New Paltz	.0120	3 382
New Paltz (dist. 1)		
Plattekill	.0146	8 450 35
Shawangunk	.01551	11 400
3d dist.		
Denning	.01648	2 485 57
Marbletown	.00919	9 500
Rochester	.01757	8 500 39
Wawarsing	.01914	15 000
Wawarsing (dist. 39)	.03209	19 607 95
4th dist.		
Hardenburgh	.0233	3 518 68
Olive	.0089	8 035
Shandaken	.0101	11 752 39
Woodstock	.0077	4 220
Warren co.		
1st dist.		
Caldwell	.083	12 829 24
Luzerne		
Queensbury	.00638	10 044 36
Queensbury (dist. 18)	.00109	1 512 87
Warrensburg	.01453	2 101 05
Warrensburg (dist. 1)	.0135	9 128 50
2d dist.		
Bolton	.00814	7 618 68
Chester	.025	10 600
Hague	.014	4 833 64
Horicon	.024	4 888
3d dist.		
Johnsburg	.015	11 392 92
Stony Creek	.0185	3 672 36
Thurman	.015	2 812

	Rate	Tax
Washington co.		
1st dist.		
Dresden	.011	$3 870
Fort Ann	.011	8 630
Hampton	.0084	3 779
Putnam	.007	3 182
Whitehall	.009	5 930
2d dist.		
Granville	.0086	9 480 29
Granville (dist. 7)	.0132	17 670
Hartford	.011	6 025 29
Hebron	.00682	5 000
Kingsbury	.01084	8 464 85
3d dist.		
Argyle	.00643	5 400
Easton	.00574	6 280 22
Fort Edward	.00664	7 623 05
Fort Edward (dist. 1)	.0133	20 765
Greenwich	.0075	10 511 12
Greenwich (dist. 3)	.00908	9 125
4th dist.		
Cambridge	.00508	5 230 42
Jackson	.00592	3 144 83
Salem	.01059	12 625 77
White Creek	.00625	4 524 03
White Creek (dist. 10)	.01282	9 645 97
Wayne co.		
1st dist.		
Arcadia	.00599	11 932 50
Galen	.0045	9 773
Galen (dist. 16)	.008	10 796 59
Lyons	.00467	6 000
Lyons (dist. 6)	.008	21 038 04
Savannah	.00794	14 218 22
2d dist.		
Butler	.00805	5 075
Huron	.00625	6 125
Rose	.0079	10 835
Wolcott	.00905	9 650
Wolcott (dist. 1)	.01289	11 460
3d dist.		
Macedon	.007	15 574
Marion	.00844	12 912 85
Palmyra	.00588	10 511
Palmyra (dist. 1)	.00729	16 350
Walworth	.007	9 320
4th dist.		
Ontario	.00908	17 736
Williamson	.00934	22 104
Sodus	.00766	17 200
Sodus (dist. 4)	.011865	7 855

	Rate	Tax
Westchester co.		
1st dist.		
Eastchester (dist. 1)	.01202	$52 96
Eastchester (dist. 2)	.01435	27 968
Eastchester (dist. 3)	.00572	29 000
Harrison	.0091	2 965
Harrison (dist. 6)	.0134	29 805
Rye	.00141	1 645
Rye (dist. 1)	.00884	27 013
Rye (dist. 2)	.00335	11 636
Rye (dist. 3)	.00686	36 246 15
Pelham (dist. 1)	.00859	63 000
Scarsdale	.0091	2 965
Scarsdale (dist. 1)	.00781	65 465
2d dist.		
Greenburgh	.00573	62 000
Mount Pleasant	.00355	47 597
Mount Pleasant (dist. 9)		
North Castle	.00523	1 800
Greenburgh (dist. 2)	.00441	49 925
Greenburgh (dist. 3)	.00547	38 960
3d dist.		
Bedford	.00330	25 039 79
Bedford (dist. 10)	.00902	20 000
New Castle	.00438	16 000
New Castle (dist. 2)	.01050	30 995
Lewisboro	.00264	6 700
Ossining	.00801	22 864
Poundridge	.00576	3 313
4th dist.		
Cortlandt	.00548	47 675
Cortlandt (dist. 2)	.00797	23 000
North Salem	.00377	8 685
Somers	.00385	10 527
Yorktown	.00586	14 000
Wyoming co.		
1st dist.		
Arcade	.00911	4 820 26
Arcade (dist. 1)	.0100	9 841 86
Eagle	.00863	6 541 86
Java	.00577	5 398 23
Sheldon	.00787	10 000
Pike	.0115	7 727 91
2d dist.		
Attica	.008	5 110 99
Attica (dist. 1)	.00927	10 500
Bennington	.00930	8 149 77
Middleburg	.00955	12 182
Orangeville	.00888	2 689 65
Warsaw	.00581	6200
Warsaw (dist. 10)	.01060	25 605

	Rate	Tax
Wyoming co.		
3d dist.		
Castile	.00686	$16 037
Covington	.0045	4 372 27
Gainesville (unit 1)	.00965	10 000
Gainesville (unit 2)	.009	6 641 28
Genesee Falls	.00658	2 800
Perry	.004	4 414 28
Perry (dist. 6)	.0095	28 314 70
Wethersfield	.0081	4 546 34
Yates co.		
1st dist.		
Barrington	.0075	4 612
Benton	.00431	6 842 16
Milo	.00539	7 183 78
Starkey	.00727	14 017 04
Torrey	.00583	4 531 57
2d dist.		
Italy	.007	3 582 12
Jerusalem	.005	7 303
Middlesex	.0095	9 565
Potter	.008	9 015 07

Compilation and Digest of the Laws of the Forty-eight States Relating to Governmental Unit of Taxation for School Purposes

Compiled by William E. Hannan, Legislative Reference Librarian, New York State Library

STATES	COUNTY UNIT	TOWNSHIP UNIT	DISTRICT UNIT
Alabama	County tax of 30 cents levied for school purposes	.....	Special tax
Arizona	County school tax to be levied	.....	Tax additional to county tax when asked for
Arkansas	.....	.....	District tax of 7/10 of 1 per cent
California	County tax of 50 cents levied for school purposes	.....	Tax additional to county tax when asked for
Colorado	County school tax of 5 mills to be levied	.....	Special tax for district purposes not to exceed 20 mills
Connecticut	.....	Township	.....
Delaware	.....	.....	District
Florida	County school tax not to exceed 7 mills	.....	Special tax school districts
Georgia	County school tax not to exceed ½ of 1 per cent	.....	.....
Idaho	County school tax of $15 per capita of school enumeration	.....	Special tax for independent school districts not to exceed 15 mills
Illinois	.....	.....	District tax not to exceed 3 per cent
Indiana	.....	Township school tax not to exceed 50 cents on $100 valuation	.....
Iowa	County school tax not to exceed 3 mills	.....	Specific tax when requested

STATES	COUNTY UNIT	TOWNSHIP UNIT	DISTRICT UNIT
Kansas	.....	.....	District tax not to exceed 4.5 mills
Kentucky	County school tax not to exceed 20 cents on $100 valuation	.....	On petition of district question of tax for local school purposes voted on. Tax not to exceed 25 cents on $100 valuation
Louisiana	Parish school tax not less than 3 mills	.....	.....
Maine	.....	Township school tax not less than 80 cents for each inhabitant	.....
Maryland	County school tax not to exceed 40 cents on each $100 valuation	.....	.....
Massachusetts	.....	Township tax	.....
Michigan	.....	Township tax	.....
Minnesota	County school tax 1 mill	.....	District school tax not to exceed 25 mills
Mississippi	County school tax levied on property outside separate school districts	.....	Separate school districts levy to supplement state tax
Missouri	.....	.....	District school tax not to exceed 65 cents on $100 valuation
Montana	County school tax 4 mills	.....	Special school tax not to exceed 10 mills
Nebraska	.....	.....	District school tax not to exceed $3.50 on $100 valuation
Nevada	County school tax not to exceed 50 cents on $100 valuation	.....	.....
New Hampshire	.....	Township tax	.....
New Jersey	.....	Township tax	.....
New Mexico	County school tax	.....	.....
New York	.....	Township tax	.....
North Carolina	County school tax	.....	.....
North Dakota	.....	.....	District school tax not to exceed 30 mills
Ohio	.....	Township tax	Special school district tax
Oklahoma	County school tax not to exceed 1 mill	.....	District school tax not to exceed 5 mills
Oregon	County school tax $7 per capita of school enumeration	.....	Special school district tax 5 mills
Pennsylvania	.....	.....	District tax
Rhode Island	.....	Township tax	.....
South Carolina	County school tax 3 mills	.....	On petition of district special tax of 8 mills submitted to voters
South Dakota	.....	.....	District school tax
Tennessee	County school tax ½ mills. Levy of additional tax allowed	.....	.....
Texas	.....	.....	District school tax not to exceed 50 cents on $100 valuation
Utah	County school tax	.....	.....
Vermont	.....	Township school tax not less than 40 cents on dollar valuation	.....
Virginia	County school tax	.....	District school tax also levied
Washington	County school tax not to excee 5 mills	.....	District school tax also levied
West Virginia	.....	.....	District school tax also levied
Wisconsin	.....	.....	District school tax not to exceed 2 per cent
Wyoming	County school tax not to exceed 3 mills	.....	District school tax also levied

ALABAMA

Sec. 1 That upon a petition signed by two hundred or more qualified electors of any county, to the court of county commissioners or other governing body, in any county within the state of Alabama, said court of county commissioners or other governing body shall order an election to determine whether or not a special tax shall be levied for public school purposes within said county, and upon request of the county board of education to the court of county commissioners or other governing body, said court shall order an election to determine whether or not a special tax shall be levied for public school purposes within any school district in any county; provided that no election in any school district shall be held for the purpose of levying and collecting a special school tax for school purposes unless the county in which said district is located shall be levying and collecting a special county tax for school purposes of not less than thirty (30¢) cents on each one hundred dollars ($100) worth of taxable property in such county.

Sec. 5 . . . Provides that the funds arising from levying the special tax for school purposes in any school district, shall be used for the exclusive benefit of the public schools of such district; and in the case of incorporated cities and towns shall be paid over to the treasurer of said incorporated city or town, to be used for the exclusive benefit thereof. (Alabama: General Acts, 1915, no. 403, p. 360, 362–363)

ARIZONA

Sec. 2818 . . . The board of supervisors of each county shall annually, at the time of levying other taxes, levy a county school tax of a rate not less than a rate sufficient to raise the said minimum amount of money less the amount of money received by the county for school purposes from the state and other sources, and in addition a rate on the property of any district or districts in which an additional amount has been asked for; said tax shall be added to the county tax and collected in the same manner. That portion levied for county school purposes shall be paid into the county treasury to the credit of the county school fund for the support of the common schools. Such additional portion as has been levied for school purposes in a particular district shall be paid into the school fund of such district. (Arizona: Revised Statutes, 1913, p. 946)

ARKANSAS

Sec. 7590 The electors of every school district shall, when lawfully assembled in annual school district meeting with not less than five electors present, have the power, by a majority of the votes cast at such meeting, . . . to determine what amount of money shall be raised by tax on the taxable property of the district, sufficient, with the public school revenues apportioned to the district, to defray the expenses of a school for three months, or for any greater length of time they may decide to have a school taught during the year; provided, no tax for the purpose aforesaid greater than sevent-tenths of one per cent on the assessed value of the property of the district shall be levied; and provided further, they may if sufficient revenue cannot be raised to sustain a school for three months during any one year, determine by ballot that no school shall be taught during

such year, in which case the revenue belonging to such district shall remain in the treasury to the credit of such school district; eight, to repeal and modify their proceedings from time to time. (Arkansas: Statutes, 1911, p. 638)

CALIFORNIA

Sec. 1817 The county superintendent of every county, and of every city and county, must, at least fifteen days before the first day of the month in which the board of supervisors of such county, or city and county, is required by law to levy the amount of taxes required for county, or city and county purposes, to furnish to the board of supervisors and to the auditor, respectively, an estimate in writing of the minimum amount of county or city and county school fund needed for the next ensuing school year . . .

But in no case shall the rate of tax levied for county, or city and county, school purposes in any one year exceed fifty cents on each one hundred dollars of taxable property in the county, or city and county.

Sec. 1840 The board of school trustees or board of education of any school district or of any city may, at least fifteen days before the 1st day of the month in which the board of supervisors is required by law to levy the taxes required for county purposes, submit to the county superintendent of schools an estimate of any amount of money in excess of the amounts derived from the state and county funds which will be required for the maintenance of any school or schools in their several districts for the ensuing school year. The county superintendent of schools shall thereupon examine said estimates and submit copies of the same with his approval or disapproval endorsed thereon to the board of supervisors and to the county auditor at the time he submits to them his estimate for the county school tax for the ensuing school year. If the county superintendent of schools approve such estimate the said board of supervisors may at the time and in the manner of levying other taxes levy and cause to be collected in the several school districts for which estimates have been submitted and approved as herein provided, the excess amounts so estimated and approved. The funds so levied and collected shall be known as the special school fund of . . . school district (as the case may be) and shall be available for any and all of the purposes for which the school funds derived from the state and county may be used and the moneys drawn from it shall be paid out in the same manner as state and county school funds are paid; provided, this section shall not be so construed as to repeal sections eighteen hundred and thirty to eighteen hundred and thirty-nine, inclusive of this code. (California: Kerr's Cumulative Supplement Annotated, 1906–1913, p. 238–39)

COLORADO

Sec. 5893 The county commissioners shall, at the time of levying the tax for county purposes, cause to be levied a tax for the support of the schools within the county, of not less than two (2) mills on the dollar, of the assessed value of all taxable property, real and personal, within the county, which tax shall be collected by the county treasurer at the same time, and in the same manner, as state and county taxes are collected, except

that it shall be receivable only in cash. . . . It is hereby made the duty of the county commissioners to increase the minimum rate of two (2) mills, to what shall be required for the purpose as stated as above; provided, that such tax levy shall in no case exceed five (5) mills; provided, further if any school district shall fail to certify a special tax for other expenses of the district necessary to maintaining a public school each year, as provided for in section 77, the county commissioners shall cause the same to levied.

Sec. 5895 On or before the day designated by law for the commissioners of each county to levy the requisite taxes for the then ensuing year, the school board in each district shall certify to the board of county commissioners a statement showing the aggregate amount, which, in the judgment of said school board, it is necessary to raise from the taxable property of said district, to create a special fund for any of the purposes specified in section 51 of this chapter; said statement shall also show the items composing said aggregate and the purpose to which it is intended to devote each sum so itemized. It shall thereupon be the duty of the county commissioners to levy, at the same time that other taxes are levied, such rate, within the limits allowed by law, as will produce the aggregate amount so certified. The amount of such special tax, which shall be assessed to each taxpayer of such district, shall be placed in a separate column of the tax book, which shall be headed "special school tax;" provided, in the case of districts of the third class no higher rate than twenty mills per dollar shall be levied. There shall also be a column in said tax book in which shall be designated the number of the school district in which the property is listed. This tax shall be collected in cash only and placed to the credit of the proper district as fast as collected and the amount placed to the credit of each district shall be reported to the secretary of such district at the end of every month, and shall be subject to the order of the district board. It is hereby made the duty of the county assessor and county treasurer to so arrange their tax schedules and books as to conform to the above provision; provided, that the county assessor shall list all property, both real and personal, in the school district in which the same may be on the first day of May. (Colorado: Statutes Annotated, v. 4, p. 3744–46)

CONNECTICUT

Sec. 10. The expenses of maintaining public schools which shall be incurred with the approval of the town school committee shall be paid by the town treasurer on orders drawn by the town school committee, except so far as they may be met by the income from local school funds. Such orders may be signed by such persons on behalf of the school committee as the committee by by-law or special vote, certified by the secretary to the town treasurer, may provide, and in the absence of such by-law or special direction by the secretary. (Connecticut: Public Acts, 1909, p. 1074)

Sec. 1 Section 2177 of the general statutes is hereby amended to read as follows: Every school district shall be a body corporate, and shall have power to sue and be sued, to purchase, receive, hold, and convey real and personal property for school purposes; to build, purchase, hire, and repair schoolhouses, and supply them with fuel, furniture, and other appendages

and accommodations; to establish schools of different grades; . . . to lay taxes and borrow money for the foregoing purposes; and to make agreements and regulations for establishing and conducting schools, not inconsistent with the regulations of the town having jurisdiction of the schools in such district. (Connecticut: Public Acts, 1915, ch. 172, p. 2002)

DELAWARE

Sec. 2292 It shall be the duty of the school committees of the several school districts for white children in the State, to make assessment lists for their respective districts. . . .

It shall be the duty of the school commissioners in each of the districts aforesaid, annually, in the month of July, to assess and levy without regard to any vote thereon, in each of their respective districts, that is to say; in each of the school districts in New Castle county the sum of one hundred dollars; in each of the school districts in Kent county the sum of one hundred dollars, and in each of the school districts in Sussex county, the sum of sixty dollars, to be applied to the support of the schools of their districts respectively. (Delaware: Revised Code, 1915, p. 1106–7)

FLORIDA

Sec. 347 Each board of public instruction is directed: . . .

Fourteenth. To prepare on or before the last Monday in June of each year, an itemized estimate showing the amount of money required for the maintenance of the necessary common schools of their county for the next ensuing scholastic year, stating the amount in mills on the dollar of taxable property of the county, which shall not be less than three or more than seven mills, and furnish a copy of the statement to the assessor of taxes of the county, and file a copy in the office of the board of public instruction; and the assessor shall assess the amount so stated, and the collector shall collect the amount assessed and pay over the same monthly to the county treasurer who is also by law school treasurer, to be used for the sole benefit of the public schools.

Sec. 399 Each county shall constitute a school unit; all subdivisions of a county for school purposes shall be designated as school districts; all school districts levying a school district tax, shall hereafter be designated as special tax school districts, and all schools receiving any district tax, as special tax schools. (Florida: Compiled Laws, 1914, v. 1, p. 128, 130, 144)

GEORGIA

Sec. 1534 . . . Whenever the citizens of any county wish to supplement the public school fund received from the State by levying a tax upon the property of the county, it shall be the duty of the ordinary to order an election not earlier than twenty days, nor later than sixty days, after receiving a petition of one-fourth of the qualified voters of the county, unless the number of qualified voters in a county shall exceed five thousand, in which event the ordinary shall order the election after receiving a petition of one-tenth of the said voters; and notice of the same shall be published in

at least three weekly issues of the county newspaper in which legal advertisements of the county are published.

If the election is carried for local taxation, the ordinary or board of county commissioners, whichever levies the county tax, shall levy a local tax as recommended by the county board of education, or such board of public education, whether established by a general or a local law, as has control of the public schools of the county, upon all the property of the county, not to exceed one-half of one per cent, and the same shall be collected by the tax collector and paid by him to the county board of education, or such board of public education, whether established by a general or a local law, as has control of the public schools of the county. (Georgia: Laws, 1916, no. 284, p. 37–38)

IDAHO

Sec. 129 (*a*) The board of trustees of an independent school district shall have power and it is its duty: . . .

s To levy a special tax, if necessary, which, when added to money apportioned by the county superintendent of schools, will be sufficient to provide funds for the maintenance of the schools for nine (9) months in each year. The special taxes levied by said board of trustees for the payment of interest on bonds and sinking fund, for payment of bonds at maturity, together with the levy for the maintenance of schools, shall not exceed ten (10) mills on the dollar of the assessed valuation of all property in the district: provided, that the state board of education may authorize a particular district to increase its levy to fifteen (15) mills upon a showing of financial conditions that in the opinion of the said board justifies such increase: and provided further, that districts maintaining rural school routes may levy an additional tax of not to exceed four (4) mills for the support of such rural routes. (Idaho: Session Laws, 1917, ch. 59, p. 179–80)

Sec. 99 The board of county commissioners of each county is this State must levy annually upon all the taxable property of said county a tax for general county purposes, . . . and upon the same property and for the same year the board must also levy a tax for general school purposes, to be collected and paid into the county treasury and apportioned to the county school fund, which levy shall be sufficient to raise a minimum sum of fifteen dollars ($15) per capita of school enumeration. (Idaho: Session Laws, 1917, ch. 170, p. 503–4)

ILLINOIS

Sec. 189 For the purpose of establishing and supporting free schools for not less than six nor more than nine months in each year and defraying all the expenses of the same of every description; for the purpose of repairing and improving school houses, of procuring furniture, fuel, libraries and apparatus, and for all other necessary incidental expenses in each district, village or city, anything in any special charter to the contrary notwithstanding, the directors or the board of education and the authorities of such village or city, as the case may be, shall be authorized to levy a tax annually upon all the taxable property of the district, village or city, not to exceed, except as hereinafter stated, one and one-half per cent for educational, and one and one-half per cent for building purposes upon the valuation to be

ascertained by the last assessment for state and county taxes. . . . But if the board of education, in any district having a population of not less than one thousand and not over one hundred thousand inhabitants, and not governed by any special act in relation to free schools now in force by which no tax limit is imposed, shall desire to levy in any one year more than one and one-half per cent, but not more than two per cent, for educational purposes, such board may, by resolution stating the percentage so desired, cause a proposition for an assent thereto to be submitted to the voters of such district at any general school election, or at a special election called for that purpose, and if at such election a majority of the votes cast on said proposition shall be in favor thereof, the board of education of such district may thereafter, until such authority is revoked in like manner, levy annually for educational purposes, a tax in excess of one and one-half per cent, but not exceeding the percentage mentioned in said proposition, and for building purposes such a percentage that the aggregate levy shall not exceed three per cent. (Illinois: Revised Statutes, 1915–16, p. 2387)

INDIANA

Sec. 6443 That the school trustees of the several townships, towns and cities shall have power to levy annually a tax not exceeding fifty cents on each one hundred dollars of taxable property and twenty-five cents on each taxable poll, which tax shall be assessed and collected as the taxes of the state and county revenues are assessed and collected, and the revenues arising from such tax levy shall constitute a supplementary tuition fund, to extend the terms of school in said townships, towns and cities after the tuition fund apportioned so such townships, towns and cities from the state tuition revenues shall be exhausted. (Indiana: Burns's Annotated Statutes, 1914, v. 3, p. 297)

Sec. 12 The trustees of the several townships, towns and cities, shall have the power to levy a special tax, in their respective townships, towns or cities, for the construction, renting or repairing of schoolhouses, providing furniture, school apparatus, and fuel therefore, and for the payment of other necessary expenses of the school, including tuition and teachers' salaries, whenever in any current year the tuition funds shall have been exhausted; but no tax shall exceed the sum of seventy-five (75) cents on each one hundred dollars ($100) worth of taxable property, and one dollar ($1) on each poll, in any one year, and the income from said tax shall be denominated the special school revenue. (Indiana: Laws 1917, ch. 126, p. 408)

IOWA

Sec. 2807 The board of supervisors shall at the time of levying taxes for county purposes levy the taxes necessary to raise the various funds authorized by law and certified to it under this chapter, but if the amount certified for any such fund is in excess of the amount authorized by law it shall levy only so much thereof as is authorized by law. If a schoolhouse tax is voted at a special meeting and certified to said board after the regular levy is made, it shall at its next regular meeting levy such tax and cause the same to be forthwith entered upon the tax list to be collected

as other school taxes. It shall also levy a tax for the support of the schools within the county of not less than one one nor more than three mills on the dollar on the assessed value of all the taxable property within the county. (Iowa: Code Annotated, 1897, p. 957)

KANSAS

Sec. 8913 The inhabitants qualified to vote at a school meeting lawfully assembled shall have power: . . . Fifth, to vote a sum annually not exceeding the limit fixed by law, as the meeting shall deem sufficient, for the various school purposes and for the payment of any floating indebtedness of the district, and distribute the amount as the meeting shall deem proper in the payment of teachers' wages, and to purchase or lease a site (provided, when not included within the limits of a town or village, said site shall not contain less than one acre), and to build, hire or purchase such schoolhouse, and to keep in repair and furnish the same with the necessary fuel and appendages, and to pay any floating indebtedness of the school district; sixth, to authorize and direct the sale of any schoolhouse, site or other property belonging to the district when the same shall not longer be needful for the use of the district, seventh, to give such direction and make such provisions as may be deemed necessary in relation to prosecution or defense of any suit or proceedings in which the district may be a party.

Sec. 8980 It shall be the duty of the school district clerk to certify to the county commissioners of their respective counties, on or before the 25th day of July, annually, the aggregate amount by them determined in each district to be necessary for school purposes. Upon the receipt of such certification the county commissioners shall, on or before the first Monday in August, annually, levy on the real and personal property in each district, as returned by the assessment roll of the county, a percentage which will produce an amount equal to and not exceeding by more than five per cent the amount certified by the district clerk; provided, however, no levy shall exceed four and one-half mills. And the county clerk is hereby authorized and required to place the same on the tax roll of said county, in a separate column or columns, designating the purpose for which such taxes were levied; and the said taxes shall be collected by the county treasurer and paid over to the treasurers of the respective school districts in the county, with the same power and restrictions and under the same regulations and in all respects as to the sale of real or personal property. He shall be authorized and he is hereby required to act according to the provisions and requisitions of the law for the collection of taxes for state and county purposes. (Kansas: General Statutes, 1915, p. 1804, 1817)

KENTUCKY

Sec. 129 It shall be the further duty of the county board of education to estimate and lay before the fiscal court of the county the educational needs of the county in accordance with such estimate, and said county shall levy a tax for school purposes not to exceed twenty cents on each hundred dollars of assessed valuation of property in the county and a capitation tax, not exceeding one dollar, and the sheriff shall then collect this tax as other State and county taxes are collected: provided, no tax for school purposes

shall be levied under this act upon property in cities and towns maintaining a first class system of public schools in which all grades are already taught to the satisfaction of the state board of education, and upon property in school districts which are made exempt as provided for in section 77 of this act. When the tax so levied shall have been collected by the sheriff of the county, he shall turn over to the county superintendent, who shall act as treasurer of the county board of education, the amount of money so levied and collected, and the county board shall expend the money so received in the building, improvement and equipment of schoolhouses, for for the purchase and condemnation of necessary real estate, for the payment of teacher, purchasing, necessary supplies and the extension of the school term in the various subdistricts throughout the county, as in their judgment as a county board the needs of the individual schools for white and colored pupils demand. The county superintendent shall give such special bond as may be approved by the county court. No fund shall be paid out except on the order of the county board, signed by the chairman and countersigned by the secretary.

Sec. 130 Upon the petition of ten legal voters of any school subdistrict, the division board of education of any division shall submit to the legal voters of said subdistrict the question whether or not a tax shall be levied upon the taxable property in such subdistrict in any school year for "local school purposes;" an ad valorem tax may be so voted not to exceed twenty-five cents on each one hundred dollars of taxable property. (Kentucky: Acts, 1916, ch. 23, p. 229–30)

LOUISIANA

Sec. 2592 The police jurors of the several parishes, and the boards of trustees, councilmen, and legal representatives of cities, town and village (except the parish of Orleans) shall levy for the support of the public school of their respective parishes a tax for the public schools which shall not exceed the entire state tax, provided, that with this tax the whole amount of parish taxes shall not exceed the limit of parish taxation fixed by the constitution; and provided also, that no police jury of any parish shall levy for the support of its schools less than three mills on the dollar of the assessed valuation of the property thereof, unless the parish board of school directors of that parish certifies that the needs of the schools can be met by a smaller levy such taxes shall be paid to the school treasury of the parish or town where collected, monthly by the tax collector; provided towns not exempted under their charters, from the payment of parish taxes, and subjected to the same burden of taxation as the parishes are shall not pay this tax, for the same is included in the taxes imposed by the parish in which the town is situated.

Sec. 2594 A parish board of school directors as the governing body shall have authority to create at any time school districts composed of an entire parish, a ward, two or more wards, parts of two or more wards, part of an existing school district, parts of two or more existing school districts, or any other portion of a parish; and the parish board of school directors shall have exclusive authority to order, hold and conduct in any school district so created and named or any school district already created special elections for

the purpose of raising additional funds in aid of the public schools, or to be authorized to issue school bonds for the purpose of securing funds to be used in erecting and equipping school buildings, said elections to be held under the provisions of the constitution of the State of Louisiana and all laws governing such elections. (Louisiana: Marr's Annotated Revised Statutes, 1915, v. 1, p. 863–65)

MAINE

Sec. 16 Every town shall raise and expend, annually, for the support of common schools therein, exclusive of the income of any corporate school fund, or of any grant from the revenue or fund from the state, or of any voluntary donation, devise or bequest, or of any forfeiture accruing to the use of schools, not less than eighty cents for each inhabitant, according to the census by which representatives to the legislature were last apportioned, under penalty of forfeiting not less than twice nor more than four times the amount of its deficiency, and all moneys provided by towns, or apportioned by the state for the support of common schools, shall be expended for the maintenance of common schools established and controlled by the towns by which said moneys are provided, or to which said moneys are apportioned; but nothing in this section shall be so construed as to annul, or render void, the provisions made in section 21 of this chapter for the establishment and maintenance of union schools by adjoining towns. (Maine: Revised Statutes, 1916, p. 354–55)

MARYLAND

Sec. 26 The county board of education, each year, beginning with the year 1916, shall prepare, subject to the rules and regulations of the state board of education and on and with the advice of the county superintendent, an itemized and detailed school budget, showing the amount of money needed for permanent improvements and repairs, and for current repairs, furniture for old buildings, maintenance and support of the schools during the succeeding school year, also the estimated total amount that will be received from the state, which shall be used for paying teachers' salaries and purchasing textbooks, materials of instruction and school supplies; and finally the amount that will be needed to be raised by local taxation. This annual school budget shall be submitted in writing, not less than twenty days before the usual date for levying county taxes, to the board of county commissioners; at the same time a copy of this annual budget shall also be submitted to the board of county commissioners and to the state superintendent of schools. The board of county commissioners are hereby authorized, empowered, directed and required to levy and collect such tax upon the assessable property of the county as will produce the amount requested to be raised by local taxation in the annual budget of the county board of education. The amount requested in the annual budget of the county board of education for current repairs, furniture in old buildings, maintenance and support of the schools, for the succeeding school year, and to be raised by local taxation shall not hereafter in any year be less than a minimum tax, levied and collected, of 34 cents on each one hundred dollars ($100) of the assessable property in the county. Provided that if in any county the tax levied and collected for the school year ending July thirty-first 1916, for cur-

rent repairs, furniture in old buildings, maintenance and support of the schools, was less than 34 cents on each one hundred dollars ($100) of assessable property in the county, such county shall only be required to increase its total tax rate for the schools annually by 2 cents on each one hundred dollars ($100) of the assessable property in the county, until the tax levied and collected for current repairs, furniture in old buildings, maintenance and support of the schools in any one school year, shall equal a minimum tax levied and collected of 34 cents on each one hundred dollars ($100) of the assessable property of the county. Provided, further, that the total amount requested for any one school year by the county board of education for permanent improvements and repairs, current repairs, furniture in old buildings, maintenance and support of the schools shall not exceed a tax levied and collected of 40 cents on each one hundred dollars ($100) of the assessable property in the county, unless the board of county commissioners shall approve and sanction such additional tax. Provided also that if the total amount requested for any one school year by the county board of education to be raised by local taxation exceeds a tax, levied and collected of 40 cents on each one hundred dollars ($100) of the assessable property, in the county and such additional tax is not approved and sanctioned by the board of county commissioners, the county commissioners shall indicate in writing what item or items of the annual budget of the county board of education have been denied in whole or in part, and the reason for the denial in whole or in part of the respective items. Taxes so levied and collected shall be separately indicated on tax bills and tax receipts, and shall be known as the county school tax. Taxes so levied shall be collected as other taxes and shall be paid monthly to the treasurer of the county board of education in as nearly equal amounts as possible, beginning on or before the tenth of October of each year and continuing up to and including June; provided that taxes levied and collected for permanent improvements and repairs or special purposes may be required to be paid oftener, upon the order of the president and secretary of the county board of education to the board of county commissioners. All taxes received by the county board of education shall be expended by them in accordance with the items of their annual budget. Any sum of money which may have been specially levied and collected on any election or schoolhouse district for the educational purposes connected with such district shall be collected for and applied to the purpose so intended originally and shall be used for no other purpose; and if said funds have been used otherwise, they shall be returned and applied as aforesaid. (Maryland: Laws 1916, ch. 506 p. 1012–14)

MASSACHUSETTS

Sec. 22 Towns shall raise by taxation money necessary for the support of public schools. (Massachusetts: Revised Laws, 1902, v. 1, p. 469)

MICHIGAN

Sec. 20 The qualified voters of any school district when lawfully assembled at the first and at each annual meeting or at an adjournment thereof, or at any special meeting lawfully called, except as hereinafter provided, shall have power: . . .

Seventh, To determine the amount of money to be raised by tax for all school purposes, except as otherwise provided by law; the tax herein provided for, together with the one-mill tax, when collected and received by the treasurer shall be accounted for under the title of "General fund;" (Michigan: Public Acts, 1913, no. 230, p. 447–48)

Sec. 9919 It shall be the duty of the supervisor of the township to assess the taxes voted by every school district in his township, and also all other taxes provided for in this act, chargeable against such district or township, upon the taxable property of the district or township respectively, and to place the same on the township assessment roll in the column for school taxes, and the same shall be collected and returned by the township treasurer in the same manner and for the same compensation as township taxes. If any taxes provided for by law for school purposes shall fail to be assessed at the proper time, the same shall be assessed in the succeeding year. (Michigan: Howell's Statutes, 1912, v. 4, p. 3969–70)

MINNESOTA

Sec. 2916 The county auditor shall extend upon the tax lists of the county, in the same manner as district school taxes are extended, a tax of one mill on the dollar of the taxable property in each district, to be known as the county school tax, and be credited to the school district in which the property taxed is situated. The tax levied by school districts shall be known as the district school tax.

Sec. 2917 In common districts such district school tax shall not exceed fifteen mills on the dollar for the support of the schools, or ten mills for the purchase of school sites and the erection and equipment of schoolhouses; but in such districts in which such ten-mill tax will not produce six hundred dollars, a greater tax may be levied for school sites and buildings, not to exceed twenty-five mills on the dollar, nor six hundred dollars in amount. In common districts having less than ten voters the district school tax shall not exceed four hundred dollars. In independent districts school tax shall not exceed four hundred dollars. In independent districts no tax in excess of eight mills on the dollar shall be levied for the purpose of school sites and the erection of schoolhouses. In special districts such amounts may be levied as may be allowed by special law at the same time when the Revised Laws take effect. Provided, that in any common school district of this state in which there is now or shall hereafter be maintained a high school or a graded school, the district school tax for the support of schools may be not to exceed twenty-five mills on the dollar. (Minnesota: General Statutes, 1913, p. 648)

MISSISSIPPI

Sec. 4572 The board of supervisors are empowered to levy annually for public schools a tax upon the taxable property of the county, which is outside the limits of any separate school district, and may levy an additional poll-tax of not exceeding one dollar on each male inhabitant liable to pay a poll-tax; all to be collected as other taxes for general purposes, and at the same time, and to be paid into the county treasury to the credit of the school-fund; and such taxes shall be receivable only in lawful currency

of the United States, and shall be used for the maintenance of the public schools after the expiration of the four months required by the constitution. When two hundred qualified electors, outside of separate school districts, shall petition the board of supervisors to levy a certain tax for the extension of the school term of the county, the board of supervisors, within not less than twenty days nor more than forty days, shall submit the proposition to the qualified electors, outside of separate school districts, of the county at an election, and if a majority of those voting shall vote for the tax the board of supervisors shall levy the said tax, at the time other county taxes are levied, on all property in the county subject to taxation which is not situated within a separate school district, and shall continue from year to year to levy the same tax until another election is held, as is provided for in this section; provided, that boards of supervisors in those counties where the tax is now being levied shall have the power to continue levying the tax without an election. And every municipality, being a separate school district, may in like manner levy and collect such taxes for the maintenance of schools. (Mississippi: Code, 1906, p. 1242–43)

Sec. 4534 The mayor and board of aldermen of a municipality constituting a separate school district, or board of supervisors of unincorporated separate districts, in the manner heretofore provided, shall annually levy a tax sufficient to pay for fuel and other necessaries for its public free schools, and shall make such levy of taxes as may be necessary to maintain the schools, after the expiration of the four months' term provided for by the state, or to supplement during the four months for the funds distributed by the state. And such municipality or board of supervisors for unincorporated districts, in the manner heretofore provided for, may levy and collect taxes to erect and repair school buildings, and may issue bonds for that purpose, in the manner provided in the chapter on "Municipalities." (Mississippi: Laws, 1912, ch. 246, p. 315)

MISSOURI

Sec. 10845 The qualified voters assembled at the annual meeting, when not otherwise provided, shall have power by a majority of the votes cast: . . .

Fourth. To determine, by ballot, the length of school term in excess of eight months that the public schools of the district shall be maintained for the next scholastic year; also, to determine the rate, if any, in excess of forty cents on the one hundred dollars' assessed valuation to be levied for school purposes, as provided for in section 10796.

Sec. 10846 The board of directors of every school district is hereby empowered and required to continue the public school or schools in the district for a period of eight months in each scholastic year: provided, that when any district has levied for school purposes (teacher and incidental) the maximum levy as provided by law, and the funds so derived, together with the money on hand and the amount received from the public funds, are insufficient to maintain such school or schools for such a period, paying the teacher or teachers a maximum salary of forty dollars per month, then such district shall receive from the state treasurer a sufficient amount to make up this deficit. Any district making application for such state aid shall show that

it contains an area of not less than nine square miles, that it has an assessed valuation of forty thousand dollars or less, that it has an enumeration of at least twenty-five pupils of school age, and that it has made a levy of sixty-five cents on the one hundred dollars' valuation for school purposes, not more than twenty-five cents of said levy to be used for incidental purposes. (Missouri: Revised Statutes, 1909, v. 3, p. 3370–72)

MONTANA

Sec. 920 In addition to the provisions for the support of common schools, hereinbefore provided, it shall be the duty of the county commissioners of each county in the state to levy an annual tax of four mills on the dollar of the assessed value of all taxable property, real and personal, within the county which levy shall be made at the time and in the manner provided by law for the levying of taxes for county purposes, which tax shall be collected by the county treasurer at the same time and in the same manner as state and county taxes are collected. For the further support of the common schools, there shall also be set apart by the county treasurer all moneys paid into the county treasury, arising from all fines or violations of law, unless otherwise specified by law. Such money shall be forthwith paid into the county treasury by the officer receiving the same, and be added to the yearly school fund raised by taxing each county and dividing in the same manner.

Sec. 921 On or before the day designated by law for the commissioners of each county to levy the requisite taxes for the then ensuing year, the school board in each school district shall certify to the county commissioners the number of mills per dollar which it is necessary to levy on the taxable property of the district, not to exceed ten mills, to raise a special fund to maintain the schools of said districts, to furnish additional school facilities therefor, and to furnish such appliances and apparatus as may be needed, and, in districts of the first and second class, the trustees thereof must make such special levy, or so much thereof as may be necessary to maintain a school term of at least nine months in each year, and the county commissioners shall cause the same to be levied at the same time that other taxes are levied, and the amount of such special tax shall be assessed to each taxpayer of such district, and shall be placed in a separate column of the tax book, which shall be headed, "Special School Tax." (Montana: Revised Codes, 1915, v. 3, p. 143)

NEBRASKA

Sec. 6740 Trustees of each school district within the state of Nebraska shall, prior to the annual school district meeting in each year, as provided by law, prepare an estimate showing the amount of money required for the maintenance of schools during the coming school year, and shall determine the amount of money required for school maintenance during the coming school year, which shall be an amount sufficient to maintain a school in the manner and for the time provided by law, and the amount of money so required shall be levied as a tax upon all of the taxable property of the school district. . . . Provided the amount so levied shall not exceed in any one year three and one-half dollars on the one hundred dollar valuation as assessed and equalized. (Nebraska: Revised Statutes, 1913, p. 1881–82)

NEVADA

Sec. 139 The board of county commissioners of each county shall, annually, at the time of levying other county taxes, levy a county school tax, not to exceed fifty cents on each one hundred dollars valuation of taxable property, which tax shall be added to the county tax and collected in the same manner, and paid into the county treasury as a special deposit, to be drawn in the same manner, as other public-school moneys; and should said county commissioners fail or neglect to levy said tax as required it shall be the duty of the county auditor to add such tax as the superintendent of public instruction may deem sufficient, not exceeding fifty cents on each one hundred dollars valuation of taxable property in the county, to the assessment roll, to be collected as specified in this section. (Nevada: Statutes, 1915, ch. 269, p. 402–3)

NEW HAMPSHIRE

Sec. 1 The selectmen in each town shall assess annually, upon the polls and ratable estate taxable therein, a sum to be computed at the rate of (seven hundred and fifty) dollars for every dollar of the public taxes apportioned to such town, and so for a greater or less sum. (New Hampshire: Public Statutes and Session Laws, Supplement 1901–13, p. 165)

Sec. 2 The school board of each district in their annual report shall state in detail the sums of money which will be required during the ensuing fiscal year for the purchase of textbooks, scholars' supplies, flags, and appurtenances, and for the payment of the tuition of the scholars of the district in high schools and academies, in accordance with chapter 96 of the Laws 1901, and for the payment of all other statutory obligations of the district. The selectmen of the town, in their next annual assessment, shall assess upon the taxable polls and property of the district a sum sufficient to meet the obligations of the above enumerated and when collected shall pay the same over to the district treasurer. (New Hampshire: Laws 1915, ch. 68, p. 73)

NEW JERSEY

Sec. 95 The legal voters of each township, incorporated town or borough school district may, at any annual or special meeting of said legal voters, by the vote of a majority of those present, raise by a special district tax such sum or sums as a majority of said legal voters present as such meeting may agree upon. (New Jersey: Compiled Statutes, v. 4, p. 4755)

NEW MEXICO

Sec. 5 The board of county commissioners shall annually at the time of levying other taxes levy a special school tax upon all the taxable property of its respective county, which together with the other revenues provided by law shall produce sufficient revenue to support and maintain said schools in municipal school districts and in rural school districts where there is or is to be established a graded school with at least four teachers, for the full period of nine months, and in rural school districts for the full period of seven, eight or nine months in accordance with the estimates as made and finally passed upon for such districts. (New Mexico: Session Laws, 1915, ch. 79, p. 118)

NEW YORK

Sec. 346 1 The board of education of the town shall, within ten days after the first day of September in each year, cause the amounts specified in such tax budget and supplemental tax budgets, if any, to be levied and assessed against the taxable property within that portion of the town which is subject to the provisions of this article. The board of education shall immediately upon the completion of its tax list annex thereto a warrant for the collection thereof, which shall direct the collector of the town to collect the tax so levied and assessed and to pay over the amount thereof to the town school treasurer. (New York: Laws 1917, ch. 328, p. 1095)

NORTH CAROLINA

Sec. 4106*a* . . . (8) On or before the first Monday in June of each and every year the county board of education of each county shall ascertain the amount of money needed to maintain the public schools of such county for four months during the succeeding school year. (North Carolina: Gregory's Supplement to Pell's Revisal, 1913, v. 3, p. 652)

NORTH DAKOTA

Sec. 1222 Each district school board shall have power and it shall be its duty to levy upon all property subject to taxation in the district, a tax for school purposes of all kinds authorized by law, not exceeding in the aggregate a rate of thirty mills on the dollar in any one year; provided, that such board may in addition thereto whenever there are past due warrants outstanding in said district levy not to exceed fifteen mills additional in any one year. (North Dakota: Laws 1915, ch. 139, p. 177)

OHIO

Sec. 7586 Each board of education, annually, at a regular or special meeting held between the third Monday in April and the first Monday in June, shall fix the rate of taxation necessary to be levied for all school purposes, after the state funds are exhausted.

Sec. 7588 In all cases of special school districts lying wholly within one civil township, or if the special district lies in and is part of two or more civil townships of the same or different counties, or two or more special districts lie wholly or partly within one civil township, a tax for school purposes may be levied, not exceeding six mills, on the duplicate of all the taxable property in such township lying outside of all city and village school districts therein.

Sec. 7589 The funds raised from such levy shall be divided between the board of education of the township and of the special school district, or between the board of education of the township and the boards of education of the special school districts, as the case may be. (Ohio: Page and Adams Annotated General Code, p. 787–88)

OKLAHOMA

Sec. 7815 The county commissioners shall annually provide for a school tax, which shall be levied and collected as other taxes; and the money so

realized, together with the proceeds of all moneys collected from fines, forfeitures, escheats, penalties, proceeds from the sale of estrays, and all moneys collected from marriage licenses, shall constitute a county school fund, to be appropriated exclusively for the purpose of estalishing and supporting public schools for not less than three nor more than nine months in each year, and defraying current expenses of the same of every description; and said county school fund shall be apportioned to each school district in said county in proportion to the number of children over the age of six years and under the age of twenty-one years, resident therein, as shown by the last annual enumeration of the same. The county treasurer shall pay to each district treasurer in the county all school moneys in the county treasury belonging to the district, upon the order of the director and clerk of the district: provided, that said order shall be accompanied by a certificate from the district clerk, stating that the treasurer of the district has executed and filed his bond as required by law.

Sec. 7829 It shall be the duty of the school district board to cause to be certified by the school district clerk to the county clerk of their county, on or before the second Monday in July, annually, the aggregate percentage by them levied on the real and personal property in each district, as returned on the assessment roll of the county; and the county clerk is hereby authorized and required to place the same on the tax roll of said county, in a separate column or columns, designating the purpose for which said taxes were levied; and the said taxes shall be collected by the county treasurer and paid over to the treasurers of the respective school districts in the county, with the same power and restrictions and under the same regulations and in all respects, as to the sale of real and personal property.

Sec. 7376 Except as otherwise provided in this article, the total levy for current expenses of each county, city, town, township or school district shall not exceed in any one year the following:

County levy, not more than five mills: Provided, that any county may levy not exceeding one mill additional in aid of the common schools of the county, and in any county where a county high school is located, an additional levy of not more than one mill may be made for the county high school; Provided, further, that where the assessed valuation of any county is less than four million dollars, the county levy shall not exceed six mills.

City levy, not more than seven mills.

Incorporated town levy, not more than five mills.

Township levy, not more than three mills.

School district levy, for the support of common schools, not more than five mills. (Oklahoma: Revised Laws, 1910, v. 2, p. 2126, 2130, 1999)

OREGON

Sec. 4042 For the purpose of creating a county school fund, the county courts of the several counties of this state are hereby required to levy, at the same time they levy other taxes, a tax for school purposes upon all the taxable property of the county, which aggregate an amount which shall produce at least $7 per capita for each and all the children within the county between the ages of four and twenty, as shown by the then preceding school census, which shall be collected at the same time, in the same manner, and

by the same officers, as other taxes shall be collected; provided, that the per capita amount so levied in any county shall not be less than the per capita amount of the school tax levied in the county for the year 1903.

Sec. 4043 In case a district does not levy a special tax of at least five mills on the dollar for maintenance for the ensuing year or that will produce an amount sufficient to give the district for such maintenance the difference between $300 and the amount received from the county school fund as provided for in section 4042, or fails to report the same to the county clerk and county school superintendent as required in section 4045, it shall be the duty of the county court of the county in which said district is located to levy, at the same time it levies other taxes, a tax on all the taxable property of said district that will produce an amount sufficient to give to the district for maintenance for the ensuing year the difference between $300 and the amount received, or to be received by said district for the ensuing year, from the county school fund as provided for in section 4042; provided, that such levy by the county court shall not exceed five mills on the dollar. (Oregon: Lord's General Laws, 1910, v. 2, p. 1591)

PENNSYLVANIA

Sec. 501 All taxes required by any school district in this commonwealth, in addition to the State appropriations, shall be levied by the board of school directors therein.

Sec. 502 There shall be but one levy of school taxes made in each school district in each year, which shall be assessed, levied, and collected for all the purposes provided in this act, and shall be uniform throughout the territorial limit of each school district. (Pennsylvania: Laws 1911, p. 331)

RHODE ISLAND

Sec. 4 No town shall receive any part of such state appropriation, unless it shall raise by tax, for the support of public schools, a sum equal to the amount it may receive from the treasury for the support of public schools.

Sec. 13 The town treasurer shall, on or before the first day of July, annually, transmit to the commissioner of public schools a certificate of the amount which the town has voted to raise by tax for the support of public schools for the current year; and also a statement of the amount paid out to the order of the school committee, and from what sources it was derived, for the year ending the thirtieth day of April next preceding; and until such return is made to the commissioner, he may, in his discretion, withhold the order for the money in the state treasury belonging to such town. (Rhode Island: General Laws, 1909, p. 269, 272)

SOUTH CAROLINA

Sec. 1 Be it enacted by the general assembly of the state of South Carolina, That the existing county boards of commissioners of the several counties of the state, or such officer or officers as are vested with the same or similar powers, shall levy a tax of three mills on the dollar upon all the taxable property in their respective counties, which tax shall be collected at the same time and by the same officers as the other taxes for the year, and shall be held in the county treasuries of the respective counties and be paid out

exclusively for the support of the public schools as provided by law. (South Carolina: Acts 1916, no. 560, p. 973)

Sec. 1742 The voters or electors of any school district, who return real or personal property for taxation, are authorized to levy and collect an annual tax, to supplement any special or other constitutional or other tax for like purposes, in the following manner: upon the written petition or request of at least one-third of the resident electors and a like proportion of the resident freeholders of the age of twenty-one years, being filed with the county board of education, asking for the same and stating the rate of the tax levy proposed, which shall not exceed eight mills, the said county board of education shall order the board of trustees of said school district to hold an election at some place within the district, after giving notice of the time and place thereof. (South Carolina: Code of Laws, 1912, v. 1, p. 483)

SOUTH DAKOTA

Section 1 . . . Provided that at the annual school district election the electors shall have authority to instruct the board in matters pertaining to the management of the schools for the coming year. . . . At this meeting the electors may instruct the board and it shall be their duty to carry into execution all such instructions, pertaining to the branches to be taught in addition to those prescribed in section 138; the time at which the schools of the district shall be held; the amount of tax levy, to direct the repair of the school houses, fixtures and out buildings; and for the removal of the school house to a more convenient location, for the erection of a new one, or the sale of an old one, and the lands belonging thereto; and upon any other subject pertaining to the schools. (South Dakota: Compiled Laws, 1910, v. 1, p. 578)

TENNESSEE

Sec. 1393 A tax of one and a half mills on the dollar shall be, and is hereby, annually assessed upon all property subject to taxation, for the support of the public schools, which shall be collected as other taxes, and paid over to the county trustee in the county where collected, and distributed therein to each school district, according to scholastic population.

Sec. 1394 When the money derived from the school fund and taxes imposed by the state on the counties shall not be sufficient to keep up a public school for five months in the year, in the school districts in the county, the county court shall levy an additional tax sufficient for this purpose, or shall submit the proposition to a vote of the people, and may levy a tax to prolong the schools beyond the five months; said tax to be levied on all property, polls, and privileges liable to taxation, but not to exceed the entire state tax. (Tennessee: Code 1917, p. 583)

TEXAS

Art. 2836 The county commissioners' court shall at the time of levying the taxes for county purposes, also levy upon such school district the rate of tax said district has voted upon itself, or, if the proposition shall have been, "for a school tax not exceeding fifty cents on the one hundred dollars, valuation of taxable property in the district" the commissioners' court shall levy such a rate within that limit as shall have been determined by the board of trustees of said district and the county superintendent, and certified to said

court by the county superintendent. It shall be the duty of the tax assessor to assess said tax as other taxes are assessed and to make an abstract showing the amount of special taxes against each school district in his county, and to furnish the same to the county superintendent, on or before the first day of September of the year for which such taxes are assessed; and the taxes levied upon the real property in said districts shall be a lien thereon, and the same shall be sold for unpaid taxes in the manner and at the time of sales for state and county taxes. A special tax voted in any district after the levy of county taxes shall be levied at any meeting of the commissioners' court prior to the delivery of the assessment rolls by the assessor. The tax assessor shall assess, and the tax collector shall collect, said district taxes as other taxes are assessed and collected. (Texas: Vernon's Sayles' Civil Statutes, 1914, v. 2, p. 2016)

UTAH

Sec. 1891x27. The board of education shall on or before the first day of May of each year, prepare a statement and estimate of the amount necessary for the support and maintenance of the schools under its charge for the school year commencing on the first day of July next thereafter. . . . The board of education shall forthwith cause the same to be certified by the president and clerk of said board to the officers charged with the assessment and collection of taxes for general county purposes in the county in which the district is situated, and the board of county commissioners of the county in which the district is situated shall at the time of making the annual levy of other county taxes, levy such per cent as shall, as nearly as may be, raise the amount required by the board, which levy shall be uniform on all property within said district as returned on the assessment roll, and the said county officers are hereby authorized and required to place the same on the tax roll. (Utah: Laws 1915, ch. 78, p. 99)

Sec. 1891x Each county within the state shall constitute a county school district of the first class (Utah: Laws 1915, ch. 78, p. 99)

VERMONT

Sec. 141 A town shall annually appropriate for school purposes a sum not less than forty cents on the dollar of the grand list of the town school district, and any town raising a less sum shall not be entitled to any of the benefits other than supervision, under this act. (Vermont: Acts and Resolves, 1915, no. 64, p. 148)

VIRGINIA

Sec. 833–*a* The board of supervisors of each county shall have power, and it shall be their duty, at regular meeting in month of January in each year or as soon thereafter as practicable, not later than their meeting in April: . . .

Second. To levy a tax upon all the property in the county, upon which county levies are laid, sufficient to raise the amount recommended by the county school board in their estimates for county school purposes, or so much thereof as it may allow; and to levy a tax upon such property, in each school district, sufficient to raise the amount recommended by the county school board for district school purposes, or so much thereof as it may allow;

but the tax so levied shall not be less than the minimum nor exceed the maximum prescribed in the third subdivision of section fifteen hundred and six (Virginia: Code, 1916, v. 4, p. 244–45)

Sec. 1466 The duties of district boards of school trustees shall be, in general, as follows: . . . .

Eighth. On or before the fifteenth day of May, in each year, to prepare and return to the president of the county school board, to be by him laid before the board at its earliest meeting, an estimate of the amount of money which will be needed in the district during the next school year for providing schoolhouses, textbooks for indigent children, and other school appliances, and necessary expenses. (Virginia: Code, 1904, v. 1, p. 798–99)

WASHINGTON

Sec. 4602 The county commissioners of the several counties of the state of Washington shall annually, at the time of making the tax levy for county purposes, levy a tax on all the property subject to taxation in their county, sufficient to produce the sum of ten dollars for each child of school age therein, as is shown by the certificate of the county superintendent hereinafter mentioned: provided, that such tax on said property shall in no case exceed five mills on each dollar, at the assessed valuation; such tax to be used for the support and maintenance of the public schools in such county.

Sec. 4605 In addition to the school revenues provided by sections 4600 and 4603, for the support of the common schools of this state, a tax may be levied upon all taxable property in each school district of this state, in the manner provided by law, and the funds thereby created shall be known as the "school district fund."

The "school district fund," together with the apportionment from the "current state school fund" and the county apportionments, shall constitute the "general school fund" of each school district. (Washington: Annotated Codes and Statutes, 1909, v. 2, p. 502–3)

WEST VIRGINIA

Sec. 2 Every magisterial district in each of the counties of the state shall be a school district, which shall be divided into such number of subdistricts as may be necessary for the convenience of the free schools therein. The present districts and subdistricts shall remain until changed in the manner prescribed by law.

Sec. 3 In each district there shall be a board of education consisting of a president and two school commissioners elected by the voters thereof. (West Virginia: Code, 1916, p. 556)

Sec. 3 At its session held on the second Tuesday in August, as aforesaid, the board of education of every district or independent school district shall ascertain the condition of the fiscal affairs of the district, and make up an itemized statement thereof, which shall set forth in detail: . . . .

Said statement shall also set forth the separate amounts necessary to be raised for each of said funds by the levy of taxes for the current fiscal year, and the proposed rates of levy of taxes, in cents on each one hundred dollars of assessed value, in the taxable property of the district for each of said funds; and also the aggregate of the taxable property of the

district, stating separately the assessed value of personal property, of real estate, and of the property assessed by the board of public works. A copy of such statement duly certified by the secretary of the board, shall be published as provided in section two and posted in each post office in the district at least eight days before an adjourned meeting of the board to be held on the fourth Tuesday in August; at which time the board shall reconvene and proceed in all respects as provided in section two. After having entered the said statement, as finally approved, in its book of record of proceedings, the board shall thereupon levy as many cents on each one hundred dollars of the assessed valuation of the property of the district, according to the last assessment thereof, as will produce the amount shown by the said statement necessary to be raised for the building fund, and levy in like manner the amount as shown by said statement to be necessary for the teachers' fund to continue the schools in such district for the term of six months or for a longer term where such may be established by or according to law. (West Virginia: Code, 1916, p. 292)

WISCONSIN

Sec. 430 The inhabitants of any school district qualified by law to vote at a school district meeting when assembled at the first and at each annual meeting in their district or at any adjournment thereof in their district shall have power: . . . .

(5) To vote such tax as the meeting shall deem sufficient to purchase or lease a suitable site for a schoolhouse, to build, hire or purchase a schoolhouse and to keep in repair and furnish the same with the necessary fuel and appendages.

(6) To vote such tax as the meeting shall deem proper for the payment of teachers' wages in the district.

Sec. 430-*a* The total amount of school district tax hereafter levied in any school district in this state in any one year for building, hiring or purchasing any school building, and for the maintenance of schools, including teachers' wages and incidental expenses, shall not exceed two per cent of the total assessed valuation of taxable property in such school district for the preceding year. (Wisconsin: Statutes, 1915, p. 255, 257)

WYOMING

Sec. 7 It shall be the duty of the board of county commissioners of each county to levy a general school tax upon all property within the county in an amount sufficient to raise three hundred dollars for each teacher within said county as certified to by the county superintendent of schools: provided, that said levy shall not exceed three mills upon the dollar. (Wyoming: Laws 1913, ch. 52, p. 44)

Sec. 9 The authority of the qualified electors of any school district at the annual meeting, to vote a tax for school purposes, is hereby limited to the extent that no tax shall be voted for such purposes which shall be in excess of three and one-half mills upon the dollar of all the taxable property of any such school district. Provided, that in no event shall any school district levy any greater tax than is reasonably necessary for the ensuing school year; and provided, further, that the question of an

increased levy above the limitation hereinbefore specified may be submitted by the district board of any school district to the electors of the district at the annual meeting or election. (Wyoming: Laws 1911, ch. 106, p. 179)

Comparison of taxes and expenditures for schools under district and township administration

Expenditures for 1916–17 (district administration)
Budget for 1917–18 (township administration)

Albany County

Town of Berne

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$106 800	.0047
2	1	43 380	.0072
3	1	22 742	.0088
4	1	74 740	.0080
5	1	30 438	.0082
6	1	19 690	.0147
7	1	50 055	.0063
8	1	35 635	.0078
9	1	39 588	.0100
10	1	13 815	.0122
11	1	15 425	.0192
12	*a*	.....	.....
13	Contract	15 100	.....
14	1	42 600	.0054
15	1	40 988	.0073
16	1	15 950	.0146
17	1	37 700	.0069
18	1	21 355	.0130
19	1	15 045	.0168
20	1	24 900	.0099
21	1	33 551	.0100
Total	19	$699 497	.0082
Average rate		.....	.0100
Total 1917–18		$705 987	.0113
Balance 1916		$528 87	
Balance 1917		259 00	
		$269 87	
Tax 1917		$5 754 72	
Real tax		6 024 59	
Tax 1918		$7 976 28	
Real tax		6 024 59	
Real increase		$1 951 69	

a Joint with Schoharie county.

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$670 ..
1916–17	32 75
	$637 25
Instruction	
1917–18	$8 820 ..
1916–17	7 909 32
	$910 68
Operation	
1917–18	$910 ..
1916–17	779 15
	$130 80
Maintenance	
1917–18	$250 ..
1916–17	306 45
	$56 45
Fixed charges	
1917–18	$30 ..
1916–17	95 69
	$65 69
Debt service	
1917–18	.....
1916–17	$30 ..
	$30 ..
Outlay	
1917–18	$290 ..
1916–17	2 17
	$287 83
Auxiliary	
1917–18	$280 ..
1916–17	270 59
	$9 41
Total	
1917–18	$11 250 ..
1916–17	9 426 12
	$1 823 88

Albany county — *Continued*

Town of Colonie

Dist.	Teachers	Assessed valuation	Tax rate 1916-17
1	1	$276 663	.0037
2	3	316 866	.0078
3	3	420 780	.0078
5	1	150 822	.0034
6	2	278 883	.0099
7	1	187 603	.0033
8	1	175 454	.0030
9	2	155 258	.0100
10	2	400 000	.0034
11	2	447 386	.0049
12	1	211 917	.0030
13	1	248 132	.0032
14	1	140 000	.0028
15	3	1 267 275	.0035
16	1	152 419	.0028
17	1	141 076	.0067
18	1	174 095	.0030
19	5	326 638	.0107
20	2	320 976	.0084
21	1	99 447	.0169
22	5	520 019	.0079
23	Contract	.....	.....
24	Home	.....	.....
Total	41	$6 411 709	.0058
Average rate		.....	.006
Total 1917-18		$8 573 086	.0056
Balance 1916		$4 757 32	
Balance 1917		882 11	
		$3 875 21	
Tax 1917		$37 326 76	
Real tax		41 201 97	
Tax 1918		$48 009 28	
Real tax 1917		41 201 97	
Real increase		$6 807 31	

Expenditures 1916-17 and budget 1917-18		
Control		
1917–18	$2 330	..
1916–17	713	..
	$1 517	..
Instruction		
1917–18	$28 580	..
1916–17	25 394	..
	$3 186	..
Operation		
1917–18	$8 200	..
1916–17	6 855	..
	$1 345	..
Maintenance		
1917–18	$1 050	..
1916–17	4 772	..
	$3 722	..
Auxiliary		
1917–18	$625	..
1916–17	618	..
	$7	..
Fixed charges		
1917–18	$600	..
1916–17	913	..
	$313	..
Debt service		
1917–18	$6 750	..
1916–17	5 964	..
	$786	..
Outlay		
1917–18	$1 850	..
1916–17	1 979	..
	$129	..
Total		
1917–18	$49 985	..
1916–17	47 208	..
	$2 777	..

Town of Guilderland

Dist.	Teachers	Assessed valuation	Tax rate 1916-17
1	1	$46 500	.00840
2	1	89 000	.00500
3	1	96 450	.00601
4	2	134 950	.00960
5	1	51 350	.00581
6	1	137 260	.00501
7	7	372 305	.01521
8	1	104 700	.00474
9	1	70 600	.00634
10	1	84 250	.00476
11	3	222 350	.01008
13	1	104 140	.00410
14	1	29 550	.01580
Total	22	$1 543 405	.00894
Average rate		.....	.00840
Total 1917-18		$1 678 912	.01342
Balance 1916		$1 333 61	
Balance 1917		640 33	
		$693 28	
Tax 1917		$13 844 51	
Real tax		14 537 79	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$1 760	..
1916–17	160	..
	$1 600	..
Instruction		
1917–18	$14 415	..
1916–17	12 307	..
	$2 108	..
Operation		
1917–18	$2 785	..
1916–17	2 315	..
	$470	..
Maintenance		
1917–18	$1 144	..
1916–17	1 217	..
	$73	..
Auxiliary		
1917–18	$500	..
1916–17	301	..
	$199	..
Fixed charges		
1917–18	$300	..
1916–17	209	..
	$91	..

Albany county — *Continued*

Town of Guilderland

Dist.	Assessed valuation
Tax 1918	$22 531 ..
Real tax 1917	14 537 79
Real increase	$7 993 21

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$1 690 ..
1916–17	1 406 ..
	$284 ..
Outlay	
1917–18	$3 400 ..
1916–17	498 ..
	$2 902 ..
Total	
1917–18	$25 994 ..
1916–17	18 413 ..
	$7 581 ..

Town of Knox

Dist.	Teachers	Assessed valuation	Tax rate 1916-17
1	1	$66 747	.0049
2	1	47 328	.0064
3	1	52 323	.0055
4	1	39 861	.0063
5	1	30 806	.0076
6	1	73 707	.0060
7	1	30 841	.0075
8	1	36 555	.0070
9	*a*	.....	.....
10	1	46 029	.0055
11	1	62 354	.0045
12	1	44 030	.0079
13	1	29 777	.0084
Total	12	$560 358	.0062
Average rate		.....	.0064
Total 1917-18		$574 875	.87
Balance 1916		$340 28	
Balance 1917		136 64	
		$203 64	
Tax 1917		$3 474 56	
Real tax		3 678 20	
Tax 1918		$5 001 41	
Real tax		3 678 20	
Real increase		$1 323 21	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$375 ..
1916–17	15 76
	$359 24
Instructions	
1917–18	$5 000 ..
1916–17	4 718 62
	$281 38
Operation	
1917–18	$875 ..
1916–17	515 64
	$359 36
Maintenance	
1917–18	$325 ..
1916–17	141 03
	$183 97
Fixed charges	
1917–18	$15 ..
1916–18	52 83
	$37 83
Debt service	
1917–18	.....
1916–17	$66 10
	$66 10
Outlay	
1917–18	$12 ..
1916–17	1 ..
	$11 ..
Auxiliary	
1917–18	$90 ..
1916–17	43 90
	$46 10
Total	
1917–18	$6 692 ..
1916–17	5 554 88
	$1 137 12

a Joint with Schoharie county.

Town of Rensselaerville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	Contract	$29 200	.0022
2	1	41 000	.0091
3	1	63 000	.0049
4	1	68 579	.0060
5	1	25 950	.0104
6	1	17 564	.0196
		19 740	.0175
7	1	24 446	.0105
8	..	.....	.....
9	1	47 241	.0065

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$315 ..
1916–17	15 30
	$299 70
Instruction	
1917–18	$7 875 16
1916–17	7 039 ..
	$835 84

Albany county—*Concluded*

Town of Rensselaerville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
10	..	.....	.....
11	1	$19 850	.0119
12	1	23 923	.0105
13	1	36 252	.0106
14	1	87 082	.0047
15	..	.....	.....
16	2	116 129	.0083
		32 870	.0294
17	1	18 750	.0115
18	..	.....	.....
19	1	60 240	.0064
20	..	.....	.....
Total	15	$731 821	.0071
Average rate		.....	.0105
Total 1917-18		$725 830	.0104
Balance 1916		$353 63	
Balance 1917		232 93	
		$120 70	
Tax 1917		$5 190 18	
Real tax		5 310 80	
Tax 1918		$7 548 55	
Real tax 1917		5 310 80	
Real increase		$2 237 75	

Expenditures 1916–17 and budget 1917–18	
Operation	
1917–18	$600 ..
1916–17	611 44
	$11 44
Maintenance	
1917–18	$150 ..
1916–17	187 23
	$37 23
Fixed charges	
1917–18	$25 ..
1916–17	66 64
	$41 64
Debt service	
1917–18	.....
1916–17	$19 48
	$19 48
Outlay	
1917–18	$1 055 ..
1916–17	105 ..
	$950 ..
Auxiliary	
1917–18	$175 ..
1916–17	260 23
	$85 23
Total	
1917–18	$10 195 ..
1916–17	8 304 48
	$1 890 52

Town of Westerlo

Dist.	Teachers	Assessed valuation	Tax rate 1916-17
1	1	$59 066	.0123
2	1	38 106	.0080
3	1	34 975	.0065
4	Contract	18 209	.0034
5	1	29 709	.0074
6	1	39 572	.0082
7	1	81 350	.0040
8	..	.....	.....
9	1	18 015	.0127
10	1	21 002	.0115
11	1	23 232	.0069
12	1	42 750	.0020
		19 850	
13	..	.....	.....
14	1	26 759	.0080
15	1	31 445	.0060
16	..	.....	.....
17	1	51 725	.0079
18	Contract	15 968	.0052
Total	13	$551 733	.0069
Average rate		.....	.0073
Total 1917-18		$553 507	.93
Balance 1916		$369 85	
Balance 1917		347 43	
		$22 42	
Tax 1917		$3 861 06	
Real tax		3 883 48	
Tax 1918		$5 733 66	
Real tax 1917		3 883 48	
Real increase		$1 850 18	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$410 ..
1916–17	12 26
	$397 74
Instruction	
1917–18	$5 715 ..
1916–17	5 211 17
	$503 83
Operation	
1917–18	$750 ..
1916–17	554 32
	$195 68
Maintenance	
1917–18	$200 ..
1916–17	185 20
	$14 80
Fixed charges	
1917–18	$50 ..
1916–17	75 69
	$25 69
Debt service	
1917–18	.....
1916–17	$315 ..
	$315 ..
Outlay	
1917–18	$125 ..
1916–17	13 06
	$111 94
Auxiliary	
1917–18	$500 ..
1916–17	482 41
	$17 59
Total	
1917–18	$7 750 ..
1916–17	6 849 11
	$900 89

Allegany county

Town of Alma

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$115 335	.0038
2	1	76 681	.0056
3	5	130 450	.0209
4	1	45 966	.0065
5	1	37 508	.0079
6	1	21 802	.0068
7	1	57 346	.0059
8	1	43 093	.0110
Total	12	$528 181	.0097
Average rate		.....	.0085
Total 1917–18		$628 000	.0115
Balance 1916		$1 095 81	
Balance 1917		912 27	
		$183 54	
Tax 1917		$5 169 71	
		183 54	
Real tax		$5 353 25	
Tax 1918		$7 222 00	
Real tax 1917		5 353 25	
Real increase		$1 868 75	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$205 ..
1916–17	58 11
	$146 89
Instruction	
1917–18	$6 254 ..
1916–17	5 394 86
	$859 14
Operation	
1917–18	$985 ..
1916–17	913 37
	$71 63
Maintenance	
1917–18	$78 ..
1916–17	307 27
	$229 27
Fixed charges	
1917–18	$263 ..
1916–17	80 45
	$182 55
Debt service	
1917–18	.....
1916–17	$156 ..
	$156 ..
Outlay	
1917–18	$855 ..
1916–17	996 34
	$141 34
Auxiliary	
1917–18	$60 ..
1916–17	68 99
	$8 99
Total	
1917–18	$8 700 ..
1916–17	7 975 39
	$724 61

Town of Almond

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$68 375	.0044
2	1	53 680	.005
3	2	78 140	.0070
4	1	29 805	.0087
5	1	39 585	.0055
6	7	432 667	.0094
7	1	49 750	.0054
8	1	50 690	.0053
9	1	34 465	.0063
Total	16	$837 157	.0076
Average rate		.....	.0063
Total 1917–18		$901 739	1.00
Balance 1916		$347 32	
Balance 1917		132 71	
		$214 61	
Tax 1917		$6 426 83	
Real tax		6 641 44	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$295 ..
1916–17	43 84
	$251 16
Instruction	
1917–18	$9 244 ..
1916–17	8 338 08
	$905 92
Operation	
1917–18	$940 ..
1916–17	890 98
	$49 02
Maintenance	
1917–18	$895 ..
1916–17	193 02
	$701 98
Auxiliary	
1917–18	$155 ..
1916–17	113 03
	$41 97

Allegany county — *Continued*

Town of Almont

	Assessed valuation
Tax 1918	$9 017 39
Real tax 1917	6 641 44
Real increase	$2 375 95

Expenditures 1916–17 and budget 1917–18

Fixed charges	
1917–18	$260 ..
1916–17	195 15
	$65 85
Debt service	
1917–18	
1916–17	$2 837 ..
	$2 837 ..
Outlay	
1917–18	$143 ..
1916–17	174 24
	$31 24
Total	
1917–18	$11 932 ..
1916–17	9 975 71
	$1 956 29

Town of Allen

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$26 307	.0083
2	1	18 096	.0090
3	1	34 704	.0081
4	1	19 595	.0127
5	1	32 908	.0079
6	1	49 100	.0061
7	1	16 733	.0097
8	1	32 198	.0077
9	1	32 106	.0150
Total	9	$261 747	.009
Average rate			.0094
Total 1917–18		$261 825	.01034

Balance 1916	$294 26
Balance 1917	254 68
	$39 58
Tax 1917	$2 365 73
Real tax	$2 405 31
Tax 1918	$2 707 36
Real tax 1917	2 405 31
Real increase	$302 05

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$108 ..
1916–17	.....
	$108 ..
Instruction	
1917–18	$3 451 ..
1916–17	3 169 85
	$281 15
Operation	
1917–18	$515 ..
1916–17	246 90
	$268 10
Maintenance	
1917–18	$100 ..
1916–17	411 51
	$311 51
Fixed charges	
1917–18	$45 ..
1916–17	54 53
	$9 53
Debt service	
1917–18	Not given
1916–17	Not given
Auxiliary	
1917–18	$50 ..
1916–17	55 73
	$5 73
Outlay	
1917–18	None
1916–17	$68 30
	$68 30
Total	
1917–18	$4 269 ..
1916–17	4 006 82
	$262 18

Allegany county — *Continued*

Town of Alfred

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	9	$160 248	.0090
2	1	101 317	.0030
3	8	414 559	.015
4	1	30 625	.0069
5	1	93 351	.0027
6	1	58 326	.004
7	1	52 116	.0050
Total	15	$910 542	.0097
Average rate		.....	.0065
Total 1917–18		$933 922	.011136
Balance 1916		$818 47	
Balance 1917		468 89	
		$349 58	
Tax 1917		8 894 23	
Real tax		$9 243 81	
Tax 1918		$10 400 00	
Real tax		9 243 81	
Real increase		$1 156 19	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$235 ..	
1916–17	96 52	
		$138 48
Instruction		
1917–18	$8 084 ..	
1916–17	7 991 92	
		$92 08
Operation		
1917–18	$1 270 ..	
1916–17	1 349 95	
		$79 95
Auxiliary		
1917–18	$800 ..	
1916–17	180 90	
		$619 10
Maintenance		
1917–18	$250 ..	
1916–17	752 69	
		$502 69
Fixed charges		
1917–18	$179 ..	
1916–17	203 42	
		$24 42
Debt service		
1917–18	$1 635 ..	
1916–17	1 667 65	
		$32 65
Outlay		
1917–18	$250 ..	
1916–17	262 24	
		$12 24
Total		
1917–18	$12 703 ..	
1916–17	12 505 29	
		$197 71

Town of Amity

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	11	$716 649	.0110
2	1	35 450	.0061
3	2	206 132	.0066
4	1	48 060	.0056
5	1	109 297	.0039
Total	16	$1 115 588	.0091
Average rate		.....	.0066
Total 1917–18		$1 147 137	.01
Balance 1916		$915 76	
Balance 1917		1 763 30	
		$847 54	
Tax 1917		10 157 44	
Real tax		$9 309 90	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$395 ..	
1916–17	202 ..	
		$193 ..
Instruction		
1917–18	$11 280 ..	
1916–17	9 671 ..	
		$1 609 ..
Operation		
1917–18	$1 750 ..	
1916–17	1 428 ..	
		$322 ..
Maintenance		
1917–18	$650 ..	
1916–17	466 ..	
		$184 .

Allegany county—*Continued*

Town of Amity

	Assessed valuation
Tax 1918	$11 471 37
Real tax 1917	9 309 90
Real increase	$2 161 47

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$265 ..
1916–17	196 ..
	$69 ..
Fixed charges	
1917–18	$50 ..
1916–17	305 ..
	$225 ..
Debt service	
1917–18	None
1916–17	$35 ..
	$35 ..
Outlay	
1917–18	$232 ..
1916–17	739 ..
	$507 ..
Total	
1917–18	$14 622 ..
1916–17	13 042 ..
	$1 580 ..

Town of Andover

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	9	$547 875	.0133
2	1	37 950	.0072
3	1	58 390	.0051
4	1	47 290	.006
5	1	31 450	.0067
6	1	117 790	.0027
7	1	68 500	.0051
9	1	99 262	.0033
Total	16	$1 008 507	.0092
Average rate			.0062
Total 1917–18		$1 053 632	.01139

Balance 1917	$901 28
Balance 1916	235 88
	$665 40
Tax 1917	9 367 74
Real tax	$8 702 34
Tax 1918	$12 000 ..
Real tax 1917	8 702 34
Real increase	$3 297 66

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$260 ..
1916–17	126 70
	$130 30
Instruction	
1917–18	$8 900 ..
1916–17	8 268 89
	$631 11
Operation	..
1917–18	$1 515 ..
1916–17	978 74
	$536 26
Auxiliary	
1917–18	$1 228 ..
1916–17	89 84
	$1,138 16
Maintenance	
1917–18	$500 ..
1916–17	147 98
	$352 02
Fixed charges	
1917–18	$100 ..
1916–17	157 46
	$57 46
Debt service	
1917–18	$968 ..
1916–17	1 238 94
	$270 94
Outlay	
1917–18	$450 ..
1916–17	248 90
	$201 10
Total	
1917–18	$13 921 ..
1916–17	11 257 45
	$2 663 55

Allegany county — *Continued*

Town of Angelica

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	9	$398 661	.0149
2	1	57 470	.0049
3	1	30 385	.01
4	1	40 479	.0072
5	1	110 342	.0025
6	1	11 916	.0206
7	1	39 104	.0070
8	1	24 888	.0070
Total	16	$713 245	.0109
Average rate		....	.0093
Total 1917–18		[illegible]28 812	1.35
Balance 1916		$1 785 08	
Balance 1917		758 68	
		$1 026 40	
Tax 1917		$7 784 42	
		1 026 40	
Real tax 1917		$8 810 82	
Tax 1918		$9 840 18	
Real tax 1917		8 8.0 82	
Real increase		$1 029 36	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$320 ..
1916–17	141 23
	$178 77
Instruction	
1917–18	$9 485 ..
1916–17	8 586 38
	$898 62
Operation	
1917–18	$995 ..
1916–17	1 772 14
	$777 14
Maintenance	
1917–18	.....
1916–17	$502 23
	$502 23
Auxiliary	
1917–18	.....
1916–17	$201 40
	$201 40
Fixed charges	
1917–18	.....
1916–17	$112 66
	$112 66
Debt service	
1917–18	.....
1916–17	$242 58
	$242 58
Outlay	
1917–18	.....
1916–17	$38 50
	$38 50
Total	
1917–18	*$11 772 ..
1916–17	11 597 12
	$174 88

* Incidentals $972.

Town of Belfast

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	11	$706 381	.0145
2	1	40 169	.0060
3	1	31 532	.0063
4	1	60 158	.0046
5	1	66 471	.0037
6	1	26 738	.008
7	1	85 673	.0036
Total	17	$1 017 122	.0115
Average rate		.....	.0067
Total 1917–18		$1 030 655	.016
Balance 1916		$585 99	
Balance 1917		2 077 30	
		1 491 31	
Tax 1917		$11 754 93	
Real tax		$10 263 62	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$405 ..
1916–17	276 ..
	$129 ..
Instruction	
1917–18	$12 500 ..
1916–17	10 981 ..
	$1 519 ..
Maintenance	
1917–18	$675 ..
1916–17	241 ..
	$434 ..
Operation	
1917–18	$2 100 ..
1916–17	2 207 ..
	$107 ..
Auxiliary	
1917–18	$325 ..
1916–17	229 ..
	$96 ..

Allegany county — *Continued*

Town of Belfast

	Assessed valuation
Tax 1918	$16 490 48
Real tax 1917	10 263 62
Real increase	$6 226 86

Expenditures 1916–17 and budget 1917–18

Fixed charges	
1917–18	$550 ..
1916–17	193 ..
	$357 ..
Debt service	
1917–18	$2 525 ..
1916–17	3 570 ..
	$1 045 ..
Outlay	
1917–18	$400 ..
1916–17	246 ..
	$154 ..
Total	
1917–18	$19 480 ..
1916–17	17 943 ..
	$1 537 ..

Town of Birdsall

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$56 249	.0047
2	1	41 447	.0070
3	1	31 830	.0079
4	1	53 412	.0053
5	1	28 635	.0106
6	1	19 255	.0090
7	1	19 432	.0145
Total	7	$250 260	.0073
Average rate		.....	.0084
Total 1917–18		$266 167	1.14
Balance 1916		$237 41	
Balance 1917		218 23	
		19 16	
Tax 1917		$1 843 79	
		19 18	
Real tax		$1 862 97	
Tax 1918		$3 030 76	
Real tax 1917		1 862 97	
Real increase		$1 167 79	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$173 ..
1916–17	50
	$172 50
Instruction	
1917–18	$2 016 ..
1916–17	2 554 09
	$538 09
Operation	
1917–18	$316 ..
1916–17	247 35
	$68 65
Maintenance	
1917–18	$320 ..
1916–17	73 10
	$246 90
Auxiliary	
1917–18	$70 ..
1916–17	57 35
	$12 65
Fixed charges	
1917–18	$10 ..
1916–17	37 11
	$27 11
Debt service	
1917–18	.....
1916–17	$81 50
	$81 50
Outlay	
1917–18	$400 ..
1916–17	19 24
	$380 76
Total	
1917–18	$3 305 ..
1916–17	3 070 24
	$234 76

Allegany county — *Continued*

Town of Bolivar

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	12	$665 210	.0134
2	1	106 452	.0035
3	1	56 567	.0075
4	1	75 286	.0044
5	1	91 919	.0033
6	1	168 389	.0030
7	1	84 716	.0041
8	1	35 850	.0080
Total	19	$1 284 389	.0089
Average rate			.0059
Total 1917–18		$1 416 538	.01092
Balance 1916		$1 146 01	
Balance 1917		1 191 97	
		$45 96	
Tax 1917		$11 509 46	
		45 96	
		$11 463 50	
Tax 1918		$15 468 00	
Real tax		11 463 50	
Real increase		$4 004 50	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$350 ..	
1916–17	122 07	
		$227 93
Instruction		
1917–18	$12 838 ..	
1916–17	10 375 81	
		$2 462 19
Operation		
1917–18	$1 750 ..	
1916–17	1 849 26	
		$99 26
Maintenance		
1917–18	$400 ..	
1916–17	367 42	
		$32 58
Fixed charges		
1917–18	$400 ..	
1916–17	134 85	
		$265 15
Debt service		
1917–18	$1 530 ..	
1916–17	2 014 99	
		$484 99
Outlay		
1917–18	$600 ..	
1916–17	.....	
		$600 ..
Auxiliary		
1917–18	$400 ..	
1916–17	54 56	
		$345 44
Total		
1917–18	$18 268 ..	
1916–17	14 918 96	
		$3 349 04

Town of Burns

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$112 184	.0035
2	7	331 865	.0181
3	1	43 567	.0062
4	1	44 689	.0070
5	1	93 012	.004
6	1	116 074	.0033
7	1	16 742	.0103
8	1	24 885	.0085
9	1	19 030	.0085
10	1	.....	.....
Total	15	$802 048	.0103
Average rate			.0077
Total 1917–18		$834 092	1.08
Balance 1916		$512 31	
Balance 1917		496 43	
		$15 88	
Tax 1917		$8 286 26	
		15 88	
Real tax		$8 302 14	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$585 ..	
1916–17	82 80	
		$502 20
Instruction		
1917–18	$7 602 ..	
1916–17	6 779 56	
		$822 44
Operation		
1917–18	$1 253 60	
1916–17	1 368 60	
		$115 ..
Maintenance		
1917–18	$195 ..	
1916–17	513 78	
		$318 78
Auxiliary		
1917–18	$150 ..	
1916–17	143 79	
		$6 21

Allegany county — *Continued*

Town of Burns

Dist.	Assessed valuation
Tax 1918	$9 020 60
Real tax 1917	8 302 14
Real increase	$718 46

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	.....
1916–17	$121 37
	$121 37
Debt service	
1917–18	$1 170 ..
1916–17	1 917 41
	$747 41
Outlay, none	
Total	
1917–18	$10 955 60
1916–17	10 927 31
	$28 29

Town of Caneadea

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$57 405	.0053
3	1	471 471	.0089
4	1	73 582	.0096
5	1	53 089	.0062
6	1	139 218	.0048
9	1	29 765	.0084
10	1	46 470	.0055
Total	7	$871 000	.0042
Average rate		.....	.0054
Total 1917–18		$848 199	.0061
Balance 1916		$462 09	
Balance 1917		431 62	
		$30 47	
Tax 1917		$4 001 83	
Real tax		4 032 30	
Tax 1918		$5 174 01	
Real tax 1917		4 032 30	
Real increase		$1 141 71	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$235 ..
1916–17	.....
	$235 ..
Instruction	
1917–18	$3 720 ..
1916–17	3 699 15
	$20 85
Operation	
1917–18	$671 ..
1916–17	609 61
	$61 39
Maintenance	
1917–18	$75 ..
1916–17	279 90
	$204 90
Fixed charges	
1917–18	$25 ..
1916–17	73 62
	$48 62
Debt service	
1917–18	$745 ..
1916–17	790 85
	$45 85
Auxiliary	
1917–18	$60 ..
1916–17	57 60
	$2 40
Outlay	
1917–18	$1 000 ..
1916–17	143 90
	$856 10
Total	
1917–18	$6 531 ..
1916–17	5 654 63
	$876 37

Allegany county — *Continued*

Town of Centerville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	Joint	.....	.....
2	2	$81 791	.0099
3	1	25 477	.0111
4	1	28 013	.0096
5	1	32 910	.0095
6	1	49 016	.0080
7	1	52 627	.0051
8	1	29 295	.0130
9	1	25 967	.0130
10	.....	.....	.....
11	1	21 815	.0164
Total	10	$346 911	.0091
Average rate		.....	.0104
Total 1917–18		$334 038	.0130
Balance 1916		$318 73	
Balance 1917		278 52	
		$40 21	
Tax 1917		3 370 30	
Real tax		$3 410 51	
Tax 1918		$4 342 49	
Real tax 1917		3 410 51	
Real increase		$931 98	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$266 ..
1916–17	.....
	$266 ..
Instruction	
1917–18	$4 508 ..
1916–17	4 117 72
	$390 28
Operation	
1917–18	$498 ..
1916–17	390 21
	$107 79
Maintenance	
1917–18	$200 ..
1916–17	313 15
	$113 15
Fixed charges	
1917–18	$50 ..
1916–17	49 22
	$0 78
Debt service	
1917–18	.....
1916–17	.....
Auxiliary	
1917–18	$140 ..
1916–17	68 ..
	$72 ..
Outlay	
1917–18	$20 ..
1916–17	53 ..
	$33 ..
Total	
1917–18	$5 682 ..
1916–17	4 991 30
	$690 70

Town of Clarksville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$76 295	.0110
2	1	39 630	.0100
3	1	62 030	.0050
4	1	50 601	.0069
5	Contract	29 350	.....
6	1	26 760	.0100
7	1	58 704	.0062
Total	7	$343 370	.0073
Average rate		.....	.0081
Total 1917–18		$373 412	.0107
Balance 1916		$516 79	
Balance 1917		630 03	
		$113 24	
Tax 1917		2 535 43	
Real tax		$2 422 19	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$310 ..
1916–17	.....
	$310 ..
Instruction	
1917–18	$3 400 ..
1916–17	2 971 98
	$428 02
Operation	
1917–18	$370 ..
1916–17	239 25
	$130 75
Maintenance	
1917–18	$75 ..
1916–17	266 29
	$191 29
Fixed charges	
1917–18	$405 ..
1916–17	67 61
	$337 39

Allegany county — *Continued*

Town of Centerville

Dist.	Assessed valuation
Tax 1918	$4 028 00
Real tax 1917	2 422 19
Real increase	$1 605 81

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	.....
1916–17	.....
Auxiliary	
1917–18	$465 ..
1916–17	29 50
	$435 50
Total	
1917–18	$5 025 ..
1916–17	3 574 63
	$1 450 37

Town of Cuba

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$425 40	.0028
3	1	508 75	.0028
4	1	358 24	.0073
5	Contract	372 59	.0040
6	1	306 72	.0080
7	Contract	441 70	.0046
8	.....	.....	.....
9	1	285 31	.0064
Total	5	$2 698 31	.0041
Average rate		.....	.0051
Total 1917–18		$669 691	.00697
Balance 1916		$421 75	
Balance 1917		427 94	
		$6 19	
Tax 1917		$2 698 31	
Real tax		$2 692 12	
Tax 1918		$4 667 75	
Real tax 1917		2 692 12	
Real increase		$1 975 63	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$415 ..
1916–17	.....
	$415 ..
Instruction	
1917–18	$3 235 ..
1916–17	2 481 ..
	$754 ..
Operation	
1917–18	$360 ..
1916–17	198 ..
	$162 ..
Maintenance	
1917–18	$60 ..
1916–17	.....
	$60 ..
Auxiliary	
1917–18	$1 135 ..
1916–17	830 ..
	$305 ..
Fixed charges	
1917–18	$255 ..
1916–17	20 ..
	$235 ..
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$280 ..
1916–17	123 ..
	$157 ..
Total	
1917–18	$5 740 ..
1916–17	3 652 ..
	$2 088 ..

Allegany county — *Continued*

Town of Friendship

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	Contract	$86 588	.0042
5	1	34 044	.0070
6	Contract	27 497	.0020
7	Contract	28 740	.0120
8	1	103 462	.0034
3	1	39 946	.0051
4	1	35 588	.0070
Total	4	$355 865	.0050
Average rate		.....	.0058
Total 1917–18		$376 817	.0099
Balance 1916		$74 26	
Balance 1917		189 01	
		$114 75	
Tax 1917		1 802 90	
Real tax		$1 688 15	
Tax 1918		$3 725 ..	
Real tax 1917		1 688 15	
Real increase		$2 036 85	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$325 00
1916–17	.....
	$325 ..
Instruction	
1917–18	$2 550 ..
1916–17	1 772 ..
	$778 ..
Operation	
1917–18	$170 ..
1916–17	98 ..
	$72 ..
Maintenance	
1917–18	$100 ..
1916–17	87 ..
	$13 ..
Auxiliary	
1917–18	$1 100 ..
1916–17	836 ..
	$274 ..
Fixed charges	
1917–18	$100 ..
1916–17	28 ..
	$72 ..
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$370 ..
1916–17	4 ..
	$366 ..
Total	
1917–18	$4 725 ..
1916–17	2 825 ..
	$1 900 ..

Town of Genesee

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$169 558	.0055
2	..	.....	.....
3	1	124 428	.0037
4	1	76 933	.0043
5	1	53 089	.0055
6	2	140 996	.0070
7	..	.....	.....
Total	7	$565 004	.0053
Average rate		.....	.0052
Total 1917–18		$558 916	.0063
Balance 1916		$391 07	
Balance 1917		174 65	
		$216 42	
Tax 1917		$3 010 18	
Real tax		$3 226 60	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$210 73
1916–17	.....
	$210 73
Instruction	
1917–18	$3 409 ..
1916–17	3 083 60
	$325 40
Operation	
1917–18	$297 03
1916–17	427 29
	$130 26
Maintenance	
1917–18	$37 88
1916–17	456 19
	$418 31
Fixed charges	
1917–18	$36 ..
1916–17	98 39
	$62 39

Allegany county —*Continued*

Town of Genesee

	Assessed valuation
Tax 1918	$3 520 ..
Real tax 1917	3 226 60
Real increase	$293 40

Expenditures 1916–17 and budget 1917–18

Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$74 ..
1916–17	.....
	$74 ..
Auxiliary	
1917–18	$168 24
1916–17	87 04
	$81 20
Total	
1917–18	$4 232 88
1916–17	4 152 51
	$80 37

Town of Granger

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$77 059	.0097
2	1	41 280	.0061
3	1	39 360	.0066
4	..	.....	.....
5	1	115 498	.0030
6	1	47 890	.0071
7	1	139 908	.0030
Total	7	$460 995	.0031
Average rate		.....	.0059
Total 1917–18		not given	
Balance 1916		$236 42	
Balance 1917		137 48	
		$88 94	
Tax 1917		2 362 36	
Real tax		$2 451 30	
Tax 1918		.....	
Real Tax 1917		.....	
Real increase		.....	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	.....
1916–17	.....
Instruction	
1917–18	.....
1916–17	$2 754 ..
Operation	
1917–18	.....
1916–17	$338 75
Maintenance	
1917–18	.....
1916–17	$97 36
Fixed charges	
1917–18	.....
1916–17	$43 52
Debt service	
1917–18	.....
1916–17	.....
Auxiliary	
1917–18	.....
1916–17	$45 ..
Outlay	
1917–18	.....
1916–17	$122 85
Total	
1917–18	.....
1916–17	$3 401 48

Town of Grove

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$34 014	.0084
2	1	44 780	.0058
3	1	14 984	.0120
4	1	22 954	.0122
5	1	31 263	.0081
6	1	109 782	.0040
7	1	18 530	.0094
8	1	36 632	.0008
9	—	9 670	.....
10	1	49 604	.005
Total	9	$372 213	.0057
Average rate		.....	.0073
Total 1917–18		$303 718	.81

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$218 ..
1916–17	18 86
	$199 14
Instruction	
1917–18	$3 492 ..
1916–17	3 404 69
	$87 31
Operation	
1917–18	$315 ..
1916–17	319 88
	$4 88

Allegany county — *Continued*

Town of Grove

	Assessed valuation
Balance 1916	$229 39
Balance 1917	166 38
	$63 01
Tax 1917	$2 152 37
	63 01
Real tax 1917	$2 215 38
Tax 1918	$3 000 ..
Real tax 1917	2 215 38
Real increase	$784 62

Expenditures 1916–17 and budget 1917–18	
Maintenance	
1917–18	$561 ..
1916–17	144 18
	$416 82
Auxiliary	
1917–18	$50 ..
1916–17	71 19
	$21 19
Fixed charges	
1917–18	.....
1916–17	$40 77
	$40 77
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$4 636 ..
1916–17	3 999 57
	$636 43

Town of Hume

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$50 507	.0056
2	2	146 267	.0040
4	2	104 700	.0120
5	1	186 059	.0030
6	1	73 590	.0049
7	1	58 260	.0050
10	1	28 450	.0105
11	7	529 680	.0090
12	1	43 550	.0101
13	1	36 470	.0124
14	1	47 071	.0080
Total	18	$1 304 604	.0074
Average rate		.....	.0077
Total 1917-18		$1 286 839	.0111
Balance 1916		$2 003 07	
Balance 1917		1 500 04	
		$503 03	
Tax 1917		5 947 58	
Real tax		$6 450 61	
Tax 1918		$14 283 91	
Real tax 1917		6 450 61	
Real increase		$7 833 30	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$445 ..
1916–17	157 53
	$287 47
Instruction	
1917–18	$10 500 ..
1916–17	9 399 ..
	$1 101 ..
Operation	
1917–18	$1 975 ..
1916–17	1 562 36
	$412 64
Maintenance	
1917–18	$322 ..
1916–17	794 33
	$472 33
Fixed charges	
1917–18	$50 ..
1916–17	738 92
	$688 92
Debt service	
1917–18	$695 ..
1916–17	435 75
	$259 25
Auxiliary	
1917–18	$960 ..
1916–17	786 26
	$173 74
Outlay	
1917–18	$935 ..
1916–17	263 20
	$671 80
Total	
1917–18	$15 882 ..
1916–17	14 137 65
	$1 744 65

Allegany county — *Continued*

Town of Independence

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$228 135	.01
2	1	155 153	.0025
3	1	68 067	.0044
4	1	60 862	.0048
5	1	101 120	.0035
6	1	52 325	.0055
Total	10	$665 662	.0058
Average rate		.....	.0051
Total 1917–18		$632 183	.010557
Balance 1916		$1 074 82	
Balance 1917		488 42	
		$586 40	
Tax 1917		3 904 13	
Real tax		$4 490 53	
Tax 1918		$6 670 ..	
Real tax 1917		4 490 53	
Real increase		$2 179 47	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$300 ..
1916–17	25 71
	$274 29
Instruction	
1917–18	$5 175 ..
1916–17	4 652 91
	$521 09
Operation	
1917–18	$935 ..
1916–17	714 53
	$220 47
Auxiliary	
1917–18	$925 ..
1916–17	98 43
	$826 57
Maintenance	
1917–18	$300 ..
1916–17	535 61
	$235 61
Fixed charges	
1917–18	$200 ..
1916–17	66 83
	$133 17
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$325 ..
1916–17	59 28
	$265 72
Total	
1917–18	$8 160 ..
1916–17	6 154 30
	$2 005 70

Town of New Hudson

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$53 766	.0053
2	1	67 521	.0055
3	1	56 135	.0051
4	1	118 040	.0045
5	1	56 136	.0070
6	1	38 358	.0065
7	1	28 215	.0080
8	1	38 000	.0061
9	1	26 489	.0094
10	1	42 162	.0065
11	1	64 884	.0073
12	1	48 071	.0055
Total	12	$637 777	.0060
Average rate		.....	.0064
Total 1917–18		$637 160	.0086
Balance 1916		$476 59	
Balance 1917		742 33	
		$265 74	
Tax 1917		3 835 94	
Real tax		$3 570 20	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$270 ..
1916–17	.....
	$270 ..
Instruction	
1917–18	$5 200 ..
1916–17	4 576 ..
	$624 ..
Operation	
1917–18	$560 ..
1916–17	471 ..
	$89 ..
Maintenance	
1917–18	$125 ..
1916–17	44 ..
	$81 ..
Auxiliary	
1917–18	$650 ..
1916–17	100 ..
	$550 ..

Allegany county — *Continued*

Town of New Hudson

	Assessed valuation
Tax 1918	$5 485 95
Real tax 1917	3 570 20
Real increase	$1 915 75

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$80 ..
1916–17	68 ..
	$12 ..
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$350 ..
1916–17	173 ..
	$177 ..
Total	
1917–18	$7 235 ..
1916–17	5 432 ..
	$1 803 ..

Town of Rushford

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	6	$261 392	.03774
3	1	53 006	.01774
4	1	71 746	.00550
6	1	64 257	.00650
7	1	27 875	.00853
9	1	58 700	.01912
10	1	38 580	.00582
11	1	29 693	.01000
12	1	42 685	.00680
Total	14	$647 934	.00940
Average rate		.....	.00841
Total 1917–18		$635 067	.01531
Balance 1917		$1 586 74	
Balance 1916		1 248 64	
		$338 10	
Tax 1917		$5 947 58	
		338 10	
Real tax		$5 609 48	
Tax 1918		$9 725 70	
Real tax 1917		5 609 48	
Real increase		$4 116 22	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$280 ..
1916–17	10 60
	$270 ..
Instruction	
1917–18	$9 461 ..
1916–17	8 755 55
	$705 45
Operation	
1917–18	$1 435 ..
1916–17	1 210 38
	$224 62
Maintenance	
1917–18	$250 ..
1916–17	137 54
	$112 46
Fixed charges	
1917–18	$100 ..
1916–17	262 41
	$162 41
Debt service	
1917–18	$1 360 ..
1916–17	.....
	$1 360 ..
Auxiliary	
1917–18	$475 ..
1916–17	104 02
	$370 98
Outlay	
1917–18	$1 360 ..
1916–17	15 ..
	$1 345 ..
Total	
1917–18	$13 361 ..
	9 894 90
	$3 466 10

Allegany county — *Continued*

Town of Scio

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$337 363	.0106
2	1	45 114	.0060
3	1	41 853	.0070
4	1	21 639	.0100
5	1	40 772	.0060
6	1	88 760	.0039
7	1	46 605	.0040
8	1	86 165	.0040
Total	12	$708 271	.0077
Average rate		.....	.0064
Total 1917–18		$753 240	.0108
Balance 1916		$1 954 35	
Balance 1917		1 629 80	
		$324 55	
Tax 1917		5 503 94	
Real tax		$5 828 49	
Tax 1918		$8 135 ..	
Real tax 1917		5 828 49	
Real increase		$2 306 51	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$150 ..
1916–17	37 20
	$112 80
Instruction	
1917–18	$5 400 ..
1916–17	6 270 51
	$870 51
Operation	
1917–18	$950 ..
1916–17	1 093 08
	$143 08
Maintenance	
1917–18	.....
1916–17	$230 82
	$230 82
Fixed charges	
1917–18	.....
1916–17	$106 87
	$106 87
Debt service	
1917–18	.....
1916–17	.....
*Outlay	
1917–18	$1 533 58
1916–17	.....
	$1 533 58
*Auxiliary	
1917–18	$100 ..
1916–17	88 26
	$11 74
Total	
1917–18	$8 133 58
1916–17	7 826 74
	$306 84

* Incidental and supplemental

Town of Ward

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$27 923	.0109
2	1	29 082	.0095
3	1	36 253	.0067
4	1	18 589	.0128
5	1	43 050	.0076
6	1	33 532	.0087
7	1	43 303	.0054
8	1	13 726	.0100
Total	8	$245 458	.0083
Average rate		.....	.0089
Balance 1916		$181 57	
Balance 1917		95 72	
		$85 85	
Tax 1917		$2 057 33	
Real tax		$2 143 18	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$86 ..
1916–17	45
	$85 55
Instruction	
1917–18	$3 098 ..
1916–17	2 947 53
	$150 47
Operation	
1917–18	$200 ..
1916–17	287 74
	$87 74
Auxiliary	
1917–18	$300 ..
1916–17	28 50
	$271 50

* Incidental and supplemental.

Allegany county — *Continued*

Town of Ward

	Assessed valuation
Tax 1918	$2 700 ..
Real tax 1917	2 143 18
Real increase	$556 82

Expenditures 1916–17 and budget 1917–18	
Maintenance	
1917–18	$300 ..
1916–17	157 72
	$142 28
Fixed charges	
1917–18	$59 ..
1916–17	66 26
	$7 26
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$25 ..
1916–17	80 95
	$55 95
Total	
1917–18	$4 068 ..
1916–17	3 569 15
	$498 85

Town of Wellsville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$35 770	.0049..
3	1	113 472	.0030..
4	1	29 255	.0095..
5	1	52 675	.0049..
6	2	138 755	.0053..
7	1	131 519	.0029..
8	1	37 765	.0046..
Total	8	539 211	.00430..
Average rate		.....	.0050..
Total 1917-18		$514,554	0096770

Balance 1916	353 71
Balance 1917	301 13
	$52 58
Tax 1917	2 351 30
Real Tax	2 403 88
Tax 1918	4 980 ..
Real Tax 1917	2 403 88
Real Increase	$2 576 12

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$255 ..
1916–17	7 95
	$247 05
Instruction	
1917–18	$3 500 ..
1916–17	2 956 17
	$543 83
Operation	
1917–18	$38 50
1916–17	291 93
	$93 07
Auxiliary	
1917–18	$725 00
1916–17	49 09
	$675 91
Maintenance	
1917–18	$300 00
1916–17	185 23
	$114 77
Fixed charges	
1917–18	$80 ..
1916–17	51 17
	$28 83
Debt service	
1917–18	$25 ..
1916–17	none
	$25 ..
Outlay	
1917–18	$825 ..
1916–17	34 95
	$790 05
Total	
1917–18	$6 095 ..
1916–17	3 576 49
	$2 518 51

Allegany county — *Continued*

Town of West Almond

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$50 850	.0050
2	1	30 450	.0090
3	1	26 000	.0102
4	1	22 050	.0112
5	1	28 630	.0094
6	1	16 200	.0106
7	1	15 065	.0126
8	1	20 840	.0119
Total	8	$210 085	.0091
Average rate			.0199
Total 1917–18		218 121	1.3020
Balance 1916		$53 17	
Balance 1917		14 27	
		$38 90	
Tax 1917		$1 919 97	
		38 90	
Real Tax		$1 958 87	
Tax 1918		$2 839 88	
Real tax 1917		1 958 87	
Real increase		$881 01	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$265 ..
1916–17	6 05
	$258 95
Instruction	
1917–18	$4 442 ..
1916–17	2 851 36
	$590 64
Operation	
1917–18	$346 ..
1916–17	303 35
	$42 65
Maintenance	
1917–18	$80 ..
1916–17	120 23
	$40 23
Auxiliary	
1917–18	$100 ..
1916–17	47 35
	$52 65
Fixed charges	
1917–18	$25 ..
1916–17	37 87
	$12 87
Debt service	
1917–18	.....
1916–17	$18 38
	$18 38
Total	
1917–18	$4 258 ..
1916–17	3 384 59
	$873 41

Town of Willing

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$56 284	.0057..
2	1	52 058	.0077..
3	1	69 601	.0055..
4	1	32 088	.0081..
5	1	40 313	.0080..
6	1	77 300	.0051..
7	1	35 742	.0062..
Total	7	$363 386	.0063..
Average rate			.0066..
Total 1917–18		$422 567	.010275
Balance 1916		$304 70	
Balance 1917		146 36	
		$158 34	
Tax 1917		2 298 45	
Real tax		$2 456 79	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$215 ..
1916–17	16 65
	$198 35
Instruction	
1917–18	$3 102 ..
1916–17	2 782 47
	$320 53
Operation	
1917–18	$410 ..
1916–17	334 50
	$75 50
Auxiliary	
1917–18	$475 ..
1916–17	73 11
	$401 89
Maintenance	
1917–18	$325 ..
1916–17	265 16
	$59 84

Allegany county — *Concluded*

Town of Willing

	Assessed valuation
Tax 1918	$4 342 ..
Real tax 1917	2 456 45
Real increase	$1 885 21

Expenditures 1916–17 and budget 1917–18

Fixed charges	
1917–18	$110 ..
1916–17	58 65
	$51 35
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$750 ..
1916–17	320 27
	$429 73
Total	
1917–18	$5 388 ..
1916–17	3 550 81
	$1 837 19

Town of Wirt

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$291 342	.0122
2	1	51 588	.0061
3	1	36 858	.0070
4	1	52 130	.0050
5	1	74 852	.0044
6	1	43 294	.0055
7	1	66 473	.0042
8	1	29 139	.0077
9	1	84 219	.0035
10	1	38 424	.0070
11	1	29 142	.0070
Total	15	$797 461	.0078
Average rate		.....	.0063
Total 1917–18		$783 457	.01..
Balance 1916		$672 16	
Balance 1917		403 39	
		$268 77	
Tax 1917		6 259 22	
Real tax		$6 527 99	
Tax 1918		$7 834 ..	
Real tax 1917		6 259 22	
		$1 574 78	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$200 ..
1916–17	52 28
	$147 72
Instruction	
1917–18	$7 260 ..
1916–17	6 620 04
	$639 96
Operation	
1917–18	$1 050 ..
1916–17	870 66
	$179 34
Maintenance	
1917–18	$600 ..
1916–17	467 97
	$132 03
Fixed charges	
1917–18	$300 ..
1916–17	191 47
	$108 53
Debt service	
1917–18	$348 ..
1916–17	558 52
	$210 52
Outlay	
1917–18	$250 ..
1916–17	.....
	$250 ..
Auxiliary	
1917–18	$200 ..
1916–17	36 70
	$163 30
Total	
1917–18	$10 208 ..
1916–17	8 797 64
	$1 410 36

Broome county

Town of Barker

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	4	$328 195	.0065
2	1	24 668	.0095
3	1	31 421	.0078
4	1	31 185	.0100
5	1	37 610	.0055
6	1	29 128	.0081
7	1	18 055	.0085
8	1	87 253	.0030
9	1	60 405	.0062
10	1	54 426	.0050
11	1	13 653	.0120
12	1	107 365	.0030
13	1	25 774	.0080
Total	16	$849 138	.0060
Average rate			.0071
Total 1917–18		$764 850	.0090
Balance 1917		$851 83	
Balance 1916		747 50	
		$104 33	
Tax 1917		$5 137 34	
		104 33	
Real tax		$5 033 01	
Tax 1918		$6 883 65	
Real tax 1917		5 033 01	
Real increase		$1 850 64	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$151	..
1916–17	47	..
	$104	..
Instruction		
1917–18	$7 036	..
1916–17	6 557	..
	$479	..
Operation		
1917–18	$751	..
1916–17	646	..
	$105	..
Maintenance		
1917–18	$440	..
1916–17	198	..
	$242	..
Fixed charges		
1917–18	$35	..
1916–17	143	..
	$108	..
Outlay		
1917–18	$150	..
1916–17	104	..
	$46	..
Auxiliary		
1917–18	$549	..
1916–17	128	..
	$421	..
Total		
1917–18	$9 112	..
1916–17	7 823	..
	$1 289	..

Town of Binghamton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	Contract	$4 450	.....
2	1	24 345	.0125
3	1	25 293	.0100
4	1	50 920	.0068
5	1	56 358	.0070
6	1	23 230	.0110
7	1	53 943	.0060
Total	6	$238 539	.0078
Average rate			.0088
Total 1917–18		$251 925	.0093
Balance 1916		$235 23	
Balance 1917		17 31	
		$217 92	
Tax 1917		1 883 17	
Real tax		$2 101 09	
Tax 1918		$2 343 24	
Real Tax 1917		2 101 09	
Real increase		$242 15	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$190	..
1916–17	4	..
	$186	..
Instruction		
1917–18	$2 535	..
1916–17	2 397	..
	$138	..
Operation		
1917–18	$315	..
1916–17	273	..
	$42	..
Maintenance		
1917–18	$65	..
1916–17	234	..
	$169	..
Fixed charges		
1917–18	$165	..
1916–17	76	..
	$89	..
Debt service		
1917–18	.....	
1916–17	$148	..
	$148	..

Broome county — *Continued*

Town of Binghamton

	Expenditures 1916–17 and budget 1917–18
Outlay	
1917–18.....	.....
1916–17.....	$41 ..
	$41 ..
Total	
1917–18.....	$3 270 ..
1916–17.....	3 173 ..
	$97 ..

Town of Chenango

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$20 097	.012
2	1	31 640	.008
3	1	34 215	.009
4	1	47 310	.0075
5	1	17 452	.013
6	1	39 966	.0061
7	1	64 289	.0048
8	1	65 411	.0055
9	1	93 284	.00495
10	1	156 012	.0025
11	1	133 640	.0027
12	1	44 764	.0061
13	1	43 215	.0062
Total	13	$791 295	.00507
Average rate		.....	.0067
Total 1917–18		$803 659	.00657
Balance 1916		$584 93	
Balance 1917		584 53	
		$36 40	
Tax 1917		$4 018 86	
Real tax		$4 055 26	
Tax 1918		$5 279 23	
Real tax 1917		4 055 26	
Real increase		$1 223 97	

	Expenditure 1916–17 and budget 1917–18
Control	
1917–18.....	$421 ..
1916–17.....	11 ..
	$410 ..
Instruction	
1917–18.....	$5 336 ..
1916–17.....	5 072 ..
	$264 ..
Operation	
1917–18.....	$617 ..
1916–17.....	526 ..
	$91 ..
Maintenance	
1917–18.....	$630 ..
1916–17.....	354 ..
	$276 ..
Fixed charges	
1917–18.....	$50 ..
1916–17.....	76 ..
	$26 ..
Outlay	
1917–18.....	.....
1916–17.....	$53 ..
	$53 ..
Auxiliary	
1917–18.....	$11 ..
1916–17.....	55 ..
	$44 ..
Total	
1917–18.....	$7 065
1916–17.....	6 147 ..
	$918 ..

Town of Colesville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	..	.....	.....
2	1	$31 636	.0100
3	1	28 279	.0125
4	3	12 399	.0150
5	..	.....	.....
6	1	30 471	.0140
7	1	21 079	.0100
8	1	20 256	.0129
9	..	.....	.....
10	1	82 801	.0050
11	2	182 539	.0056
12	1	28 987	.0094
13	..	.....	.....
14	1	32 975	.0068
15	..	.....	.....
16	1	79 903	.0044
17	1	19 871	.0130
18	Contract	16 387	.0060
19	Contract	21 084	.....
20	1	25 586	.0119

	Expenditures 1916–17 and budget 1917–18
Control	
1917–18.....	$950 ..
1916–17.....	138 ..
	$812 ..
Instruction	
1917–18.....	$12 200 ..
1916–17.....	12 014 ..
	$186 ..
Operation	
1917–18.....	$1 265 ..
1916–17.....	1 102 ..
	$163 ..
Maintenance	
1917–18.....	$725 ..
1916–17.....	920 ..
	$195 ..

Broome county — *Continued*

Town of Colesville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
21	1	49 356	.0077
22	1	90 245	.0040
23	1	23 350	.0132
24	1	67 439	.0052
25	1	78 328	.0030
26	1	17 812	.0173
27	1	33 275	.0075
28	1	22 738	.0122
29	1	54 575	.0060
30	1	69 576	.0060
31	Contract	9 500	.....
Total	26	$1 261 357	.0075
Average rate		.....	.0091
Total 1917–18		$12 000 57	
Balance 1916		$2 322 87	
Balance 1917		1 128 64	
		$ 1 194 23	
Tax 1917		9 488 93	
Real tax		$10 683 16	
Tax 1918		$12 000 00	
Real tax 1917		10 683 16	
Real increase		$1 316 84	

Expenditures 1916–17 and budget 1917–18		
Auxiliary		
1917–18	$950	..
1916–17	660	..
	$290	..
Fixed charges		
1917–18	$50	..
1916–17	123	..
	$73	..
Debt service		
1917–18	.....	
1916–17	$12	..
	$12	..
Outlay		
1917–18	$650	..
1916–17	158	..
	$492	..
Total		
1917–18	$16 790	..
1916–17	15 127	..
	$1 663	..

Town of Conklin

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$170 083	.0053
2	1	100 562	.0050
3	1	111 077	.0041
4	1	145 757	.0040
5	1	41 375	.0060
6	1	23 368	.0110
7	1	56 050	.0070
8	1	24 300	.0111
Total	9	$672 572	.0054
Average rate		.....	.0067
Total 1917–18		$883 315	.01206
Balance 1916		$203 08	
Balance 1917		254 50	
		$51 42	
Tax 1917		3 627 37	
Real tax		$3 575 95	
Tax 1918		$10 652 78	
Real tax 1917		3 575 95	
Real increase		$7 076 83	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$550	..
1916–17	?	
	$550	..
Instruction		
1917–18	$4 245	..
1916–17	3 996	..
	$249	..
Operation		
1917–18	$540	..
1916–17	591	..
	$51	..
Maintenance		
1917–18	$400	..
1916–17	299	..
	$101	..
Auxiliary		
1917–18	$600	..
1916–17	26	..
	$574	..
Fixed charges		
1917–18	$100	..
1916–17	41	..
	$59	..
Debt services		
1917–18	$162	..
1916–17	?	
	$162	..
Outlay		
1917–18	$4 050	..
1916–17	?	
	$4 050	..
Total		
1917–18	$10 647	..
1916–17	4 953	..
	$5 694	..

Broome county — *Continued*

Town of Dickinson

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$399 510 182 177	.0029
2	Contract	59 750	.....
3	"	129 318	.0030
4	2	329 651	.0052
Total	4	$1 100 406	.0035
Average rate		.....	.0037
Total 1917–18		1 070 163 93	.0065
Balance 1916		$633 55	
Balance 1917		529 70	
		$103 85	
Tax 1917		3 798 97	
Real tax		$3 902 82	
Tax 1918		$6 630 ..	
Real tax 1917		3 902 82	
Real increase		$2 727 18	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$410 5
1916–17	64 ..
	$346 ..
Instruction	
1917–18	$4 125..
1916–17	2 857 ..
	$1 268 ..
Operations	
1917–18	$650 ..
1916–17	333 ..
	$317 ..
Maintenance	
1917–18	$275 ..
1916–17	466 ..
	$191 ..
Auxiliary	
1917–18	$150 ..
1916–17	114 ..
	$36 ..
Fixed charges	
1917–18	$30 ..
1916–17	102 ..
	$72 ..
Debt service	
1917–18	$1 200 ..
1916–17	185 ..
	$1 015 ..
Outlay	
1917–18	$665 ..
1916–17	223 ..
	$442 ..
Total	
1917–18	$7 505 ..
1916–17	4 344 ..
	$3 161 ..

Town of Fenton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	2	$141 283	.0050
3	1	60 450	.0053
4	1	63 915	.0059
5	1	21 880 13 955	.0035
6	1	31 527	.0095
7	1	45 980	.0065
Total	7	$378 990	.0056
Average rate		.....	.0060
Total 1917–18		$39 455 664	.0075
Balance 1916		$341 36	
Balance 1917		407 36	
		66 ..	
Tax 1917		2 128 29	
Real tax		$2 062 29	
Tax 1918		$2 842 15	
Real tax 1917		2 062 29	
Real increase		$779 86	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$475 ..
1916–17	.....
	$475 ..
Instruction	
1917–18	$3 150 ..
1916–17	3 298 ..
	$148 ..
Operation	
1917–18	$300 ..
1916–17	279 ..
	$21 ..
Maintenance	
1917–18	$150 ..
1916–17	180 ..
	$30 ..
Auxiliary	
1917–18	$80 ..
1916–17	85 ..
	$5 ..

Broome county — *Continued*

Town of Fenton

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18.....	.....
1916–17.....	$32 ..
	$32 ..
Debt service	
1917–18.....	$25 ..
1916–17.....	10 ..
	$15 ..
Outlay	
1917–18.....	.....
1916–17.....	.....
	.....
Total	
1917–18.....	$4 180 ..
1916–17.....	3 884 ..
	$296 ..

Town of Kirkwood

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1.....	1	$106 109	.0032
2.....	1	202 265	.0025
3.....	1	111 528	.0038
4.....	1	157 273	.0024
5.....	1	38 945	.0110
6.....	1	34 189	.0064
7.....	1	32 698	.0083
8.....	1	43 528	.0051
9.....	1	41 563	.0060
10.....	Contract	29 766	.....
11.....	1	99 827	.0035
Total.....	10	$901 491	.0037
Average rate.....		.....	.0052
Total 1917–18.....		$855,964	.0050
Balance 1916.....		$700 19	
Balance 1917.....		541 70	
		$158 49	
Tax 1917.....		3 389 21	
Real tax.....		$3 547 70	
Tax 1917–18.....		$4 279 82	
Real tax 1916–17.....		3 547 70	
Real increase.....		$732 12	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$255 ..
1916–17.....	.....
	$255 ..
Instruction	
1917–18.....	$5 000 ..
1916–17.....	4 401 ..
	$599 ..
Operation	
1917–18.....	$550 ..
1916–17.....	491 ..
	$59 ..
Maintenance	
1917–18.....	$525 ..
1916–17.....	481 ..
	$44
Auxiliary	
1917–18.....	$75 ..
1916–17.....	87 ..
	..
	$12 ..
Fixed charges	
1917–18.....	$25 ..
1916–17.....	63 ..
	$38 ..
Debt service	
1917–18.....	.....
1916–17.....	.....
Outlay	
1917–18.....	.....
1916–17.....	.....
Total	
1917–18.....	$6 430 ..
1916–17.....	5 523 ..
	$907 ..

Town of Lisle

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1.....	5	$1798 64	.0138
2.....	2	189 465	.0080
3.....	1	23 208	.0100
4.....	1	39 889	.0046
5.....	1	36 521	.0068
6.....	1	17 021	.0106

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$143 ..
1916–17.....	275 ..
	$132 ..

Broome county — *Continued*

Town of Lisle

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
7	1	$30 301	.0080
8	1	19 260	.0100
9	2	72 336	.0104
10	1	38 750	.0072
11	1	24 522	.0090
Total	17	$671 137	.0097
Average rate		.....	.0089
Total 1917–18		$669 625	.0110
Balance 1916		$899 35	
Balance 1917		553 10	
		$346 25	
Tax 1917		6 523 62	
Real tax		$6 869 87	
Tax 1917–18		$7 365 88	
Real tax 1916–17		6 869 87	
Real increase		$496 01	

Expenditures 1916–17 and budget 1917–18		
Instruction		
1917–18	$7 284	..
1916–17	6 910	..
	$374	..
Operation		
1917–18	$973	..
1916–17	1 116	..
	$143	..
Maintenance		
1917–18	$383	..
1916–17	682	..
	$299	..
Auxiliary		
1917–18	$397	..
1916–17	108	..
	$289	..
Fixed charges		
1917–18	$200	..
1916–17	132	..
	$68	..
Debt service		
1917–18	.....	
1916–17	.....	
Outlay		
1917–18	$250	..
1916–17	465	..
	$215	..
Total		
1917–18	$9 762	..
1916–17	9 556	..
	$206	..

Town of Maine

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$101 929	.0067
2	1	28 175	.0080
3	.....	.....	.....
4	1	41 154	.0064
5	.....	.....	.....
6	1	41 500	.0065
7	Contract	31 093	.....
8	.....	.....	.....
9	1	38 314	.0070
10	1	34 112	.0075
11	1	28 390	.0010
12	1	55 870	.0049
13	1	31 870	.0091
14	1	16 421	.0012
Total	11	$448 828	.0067
Average rate		.....	.00583
Total 1917–18		$560 525	.00840
Balance 1916		$581 92	
Balance 1917		54 67	
		$527 25	
Tax 1917		3 047 79	
Real tax		$3 575 04	
Tax 1918		$4 709 09	
Real tax 1917		3 575 04	
Real increase		$1 134 05	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$262	..
1916–17	1	..
	$261	..
Instruction		
1917–18	$5 130	..
1916–17	4 735	..
	$395	..
Operation		
1917–18	$528	..
1916–17	476	..
	$52	..
Maintenance		
1917–18	$200	..
1916–17	308	..
	$108	..
Fixed charges		
1917–18	$240	..
1916–17	100	..
	$140	..
Debt service		
1917–18	.....	
1916–17	$83	..
	$83	..
Outlay		
1917–18	$25	..
1916–17	71	..
	$46	..

Broome county — *Continued*

Town of Maine

	Expenditures 1916–17 and budget 11–1
Auxiliary	
1917–18.....	$205 ..
1916–17.....	.....
	$205 ..
Total	
1917–18.....	$6 590 ..
1916–17.....	5 774 ..
	$816 ..

Town of Nanticoke

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1.....	1	$33 125	.0076
2.....	1	32 345	.0100
3.....	1	19 546	.0100
4.....	1	20 360	.0080
5.....	1	54 398	.0072
6.....	1	14 635	.0130
7.....	1	31 777	.0067
Total.....	7	$206 186	.00839
Average rate.....		.....	.0089
Total 1917–18.....		$204 935 45	.0110
Balance 1916.....		$155 70	
Balance 1917.....		26 73	
		$128 97	
Tax 1917.....		1 730 96	
Real tax.....		$1 859 93	
Tax 1918.....		$2 254 29	
Real tax 1917.....		1 859 93	
Real increase.....		$394 36	

	Expenditures 1916–17 and budget 1917–18
Control	
1917–18.....	$88 ..
1916–17.....	1 ..
	$87 ..
Instruction	
1917–18.....	$2 646 ..
1916–17.....	2 568 ..
	$78 ..
Operation	
1917–18.....	$181 ..
1916–17.....	224 ..
	$43 ..
Maintenance	
1917–18.....	$296 ..
1916–17.....	247 ..
	$49 ..
Fixed charges	
1917–18.....	$15 ..
1916–17.....	51 ..
	$36 ..
Outlay	
1917–18.....	.....
1916–17.....	$17 ..
	$17 ..
Auxiliary	
1917–18.....	$299 ..
1916–17.....	18 ..
	$281 ..
Debt	
1917–18.....	.....
1916–17.....	38 ..
	$38 ..
Total	
1917–18.....	$3 525 ..
1916–17.....	3 164 ..
	$361 ..

Town of Sanford

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1.....	1	$51 884	.00779
2.....	.....	.....	.....
4.....	.....	.....	.....
5.....	1	24 170	.01036
6.....	1	21 450	.01400
7.....	.....	.....	.....
8.....	1	86 467	.00395
9.....	Contract	58 740	.00299
10.....	1	30 655	.00750
11.....	1	122 255	.00369
12.....	2	89 875	.00979
13.....	1	33 397	.00779
14.....	1	27 575	.00722
15.....	1	111 989	.00319
16.....	1	40 774	.00900

	Expenditures 1916–17 and budget 1917–18
Control	
1917–18.....	$450 ..
1916–17.....	18 ..
	$432 ..
Instruction	
1917–18.....	$8 600 ..
1916–17.....	8 320 ..
	$280 ..
Operation	
1917–18.....	$1 050 ..
1916–17.....	807 ..
	$243 ..

Broome county — *Continued*

Town of Sanford

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
17	2	$12 735	.00899
18	.....	20 374	.....
19	.....	14 592	.....
20	1	18 227	.00995
21	1	25 825	.01111
22	1	29 317	.01111
23	1	22 375	.01500
24	1	57 278	.00760
Total	19	$878 954	.00720
Average rate		.....	.00839
Total 1917–18		$863 445	.....
Balance 1916		$649 02	
Balance 1917		531 33	
		$117 69	
Tax 1917		6 360 36	
Real Tax		$6 478 05	
Tax 1918		$7 771 00	
Real tax 1917		6 478 05	
Real increase		$1 292 95	

Expenditures 1916–17 and budget 1917–18		
Maintenance		
1917–18	$250 ..	
1916–17	420 ..	
		$170 ..
Auxiliary		
1917–18	$525 ..	
1916–17	318 ..	
		$207 ..
Fixed charges		
1917–18	$135 ..	
1916–17	101 ..	
		$34 ..
Debt service		
1917–18	$125 ..	
1916–17	.....	
		$125 ..
Outlay		
1917–18	$350 ..	
1916–17	88 ..	
		$262 ..
Total		
1917–18	$11 485 ..	
1916–17	10 072 ..	
		$1 413 ..

Town of Triangle

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$90 604	.00552
2	1	59 875	.00660
3	1	30 950	.00719
4	1	31 085	.007
5	1	17 965	.011
6	Contract	16 225	.00617
7	1	36 775	.006
8	1	30 210	.00776
9	1	31 320	.0055
10	8	333 454	.0155
11	1	46 490	.0061
Total	17	$724 953	.00163
Average rate		.....	.00766
Total 1917–18		$720 570	.013
Balance 1916		$912 60	
Balance 1917		687 23	
		$225 37	
Tax 1917		7 711 71	
Real tax		$7 937 08	
Tax 1918		$9 367 41	
Real tax 1917		7 937 08	
Real increase		$1 430 33	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$692 ..	
1916–17	184 ..	
		$508 ..
Instruction		
1917–18	$8 822 ..	
1916–17	8 082 ..	
		$470 ..
Operation		
1917–18	$1 309 ..	
1916–17	1 012 ..	
		$297 ..
Maintenance		
1917–18	$283 ..	
1916–17	1 125 ..	
		$842 ..
Fixed charges		
1917–18	$125 ..	
1916–17	143 ..	
		$18 ..
Outlay		
1917–18	$250 ..	
1916–17	82 ..	
		$168 ..
Auxiliary		
1917–18	$987 ..	
1916–17	357 ..	
		$630 ..
Debt		
1917–18	$580 ..	
1916–17	693 ..	
		$113 ..
Total	13 048 ..	
1917–18	11 678 ..	
		$1 370 ..

Broome county — *Continued*

Town of Union

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	..	.....	.....
2	1	$257 680	.0020
3	1	82 295	.00468
4	..	.....	.....
5	..	.....	.....
6	..	.....	.....
7	..	.....	.....
8	1	23 225	.0160
9	1	60 720	.0075
10	1	24 102	.0102
11	1	241 034	.0019
12	3	139 124	.008
13	1	33 616	.0100
14	1	52 752	.0057
15	1	66 267	.00508
16	1	31 450	.009
17	1	79 907	.0055
18	1	58 434	.00574
Total	15	$1 150 606	.00485
Average rate		.....	.007
Total 1917–18		$1 400 970	.0055
Balance 1916		$729 71	
Balance 1917		1 86	
		$727 85	
Tax 1917		$5 575 01	
Real tax		$6 302 86	
Tax 1918		$7 716 34	
Real tax 1917		6 302 86	
Real increase		$1 413 48	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$280 ..
1916–17	28 ..
	$252 ..
Instruction	
1917–18	$7 375 ..
1918–19	6 192 ..
	$1 183 ..
Operation	
1917–18	$865 ..
1916–17	809 ..
	$56 ..
Maintenance	
1917–18	$210 ..
1916–17	798 ..
	$588 ..
Auxiliary	
1917–18	$200 ..
1916–17	29 ..
	$171 ..
Fixed charges	
1917–18	$550 ..
1916–17	85 ..
	$465 ..
Debt service	
1917–18	.....
1916–17	$377 ..
	$377 ..
Outlay	
1917–18	.....
1916–17	$190 ..
	$190 ..
Total	
1917–18	$9 480 ..
1916–17	8 508 ..
	$972 ..

Town of Vestal

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$94 795	.0026
2	2	235 959	.0044
3	1	31 202	.0089
4	1	57 683	.0059
5	1	23 210	.0090
6	1	28 427	.0110
7	1	39 833	.0089
8	1	12 234	.0160
9	1	29 301	.0095
10	1	17 837	.0110
11	1	22 697	.0094
12	1	135 714	.0026
13	1	18 078	.0120
14	1	27 084	.0070
15	1	26 453	.0103
Total	16	$800 507	.0059
Average rate		.....	.00856
Total 1917–18		$829 734 57	.016

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$350 ..
1916–17	58 ..
	$292 ..
Instruction	
1917–18	$7 600 ..
1916–17	6 367 ..
	$1 233 ..
Operation	
1917–18	$930 ..
1916–17	803 ..
	$127 ..
Maintenance	
1917–18	$1 270 ..
1916–17	528 ..
	$742 ..
Fixed charges	
1917–18	$540 ..
1916–17	143 ..
	$397 ..

Broome county — *Concluded*

Town of Vestal

	Assessed valuation
Balance 1916	$641 81
Balance 1917	33 38
	$608 43
Tax 1917	4 759 96
Real tax	$5 368 39
Tax 1918	$9 624 95
Real tax 1917	5 368 39
Real increase	$4 256 56

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$1 075 ..
1916–17	179 ..
	$896 ..
Outlay	
1917–18	.....
1916–17	$13 ..
	$13 ..
Auxiliary	
1917–18	$300 ..
1916–17	10 ..
	$290 ..
Total	
1917–18	$12 065 ..
1916–17	8 101 ..
	$3 964 ..

Town of Windsor

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	6	$320 160	.0119
2	1	50 609	.0080
3	1	45 548	.0073
4	1	34 432	.0060
5	1	33 578	.0077
6	Contract	42 050	.....
7	1	73 900	.0044
8	1	36 208	.0065
9	1	26 658	.0087
10	1	28 981	.0086
11	1	92 574	.0065
12	1	48 377	.0060
13	1	80 066	.0044
14	1	60 577	.0045
15	Contract	35 148	.....
16	1	32 253	.0100
17	1	24 758	.0120
18	1	26 838	.0105
19	2	111 118	.0072
20	1	15 230	.0120
21	1	19 033	.0110
22	1	13 900	.0140
23	1	11 700	.0164
24	1	30 768	.0100
Total	28	$1 294 464	.0080
Average rate		.....	.0088
Total 1917–18		$1 335 364	.011

Balance 1916	$1 231 53
Balance 1917	691 42
	$540 11
Tax 1917	10 367 13
Real tax	$10 907 24
Tax 1918	$13 990 ..
Real tax 1917	10 907 24
Real increase	$3 082 76

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$560 ..
1916–17	73 ..
	$487 ..
Instruction	
1917–18	$14 700 ..
1916–17	13 695 ..
	$1 005 ..
Operation	
1917–18	$1 500 ..
1916–17	1 536 ..
	$36 ..
Maintenance	
1917–18	$800 ..
1916–17	259 ..
	$541 ..
Auxiliary	
1917–18	$900 ..
1916–17	300 ..
	$600 ..
Fixed charges	
1917–18	$100 ..
1916–17	226 ..
	$126 ..
Debt service	
1917–18	$25 ..
1916–17	78 ..
	$53 ..
Outlay	
1917–18	$750 ..
1916–17	35 ..
	$715 ..
Total	
1917–18	$19 335 ..
1916–17	16 202 ..
	$3 133 ..

Cattaraugus county

Town of Allegany

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$31 660	.0131
2	1	72 310	.0030
4	1	79 990	.0040
5	1	66 384	.0068
6	1	84 365	.0047
7	1	34 040	.0076
8	1	17 500	.0100
9	1	122 690	.0029
10	1	50 200	.0056
11	2	194 885	.0041
12	1	31 865	.0080
13	1	96 200	.0053
14	1	16 000	.0100
Total	14	$898 089	.0051
Average rate			.0065
Total 1917–18		$1 055 911	.0067
Balance 1916		$1 501 21	
Balance 1917		1 027 96	
		$473 25	
Tax 1917		4 609 62	
Real tax		$5 082 87	
Tax 1918		$7 074 60	
Real tax 1917		5 082 87	
Real increase		$1 991 73	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$300 ..	
1916–17	21 35	
		$278 65
Instruction		
1917–18	$6 500 ..	
1916–17	5 842 28	
		$657 72
Operation		
1917–18	$775 ..	
1916–17	637 63	
		$137 37
Maintenance		
1917–18	$900 ..	
1916–17	322 49	
		$577 51
Auxiliary		
1917–18	$75 ..	
1916–17	17 54	
		$57 46
Fixed charges		
1917–18	$75 ..	
1916–17	131 21	
		$56 21
Debt service		
1917–18	.....	
1916–17	$15 ..	
		$15 ..
Outlay		
1917–18	.....	
1916–17	$154 54	
		$154 54
Total		
1917–18	$8 625 ..	
1916–17	7 142 04	
		$1 482 96

Town of Ashford

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$58 229	.0051
2	1	59 160	.0061
3	1	60 728	.007
4	5	171 249	.0017
5	1	23 464	.0099
6	1	33 240	.007
7	1	39 214	.0086
8	1	59 515	.0052
9	1	27 597	.0099
10	1	25 167	.01
11	1	28 175	.0092
12	1	27 120	.0087
13	1	55 107	.0057
14	1	26 189	.011
Total	18	$670 309	.01
Average rate			.0075
Total 1917–18		$719 610	.01212
Balance 1916		$331 12	
Balance 1917		134 60	
		$196 52	
Tax 1917		6 755 83	
Real tax		$6 952 35	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$285 ..	
1916–17	47 96	
		$237 04
Instruction		
1917–18	$7 350 ..	
1916–17	7 780 72	
		$430 72
Operation		
1917–18	$1 310 ..	
1916–17	736 25	
		$573 75
Maintenance		
1917–18	$924 ..	
1916–17	651 20	
		$272 80
Auxiliary		
1917–18	$50 00	
1916–17	132 80	
		$82 80
Fixed charges		
1917–18	$50 00	
1916–17	132 64	
		$82 64

Cattaraugus county — *Continued*

Town of Ashford

	Assessed valuation
Tax 1918	$8 500 ..
Real tax 1917	6 952 35
Real increase	$1 547 65

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$940 ..
1916–17	973 36
	$33 36
Outlay	
1917–18	$250 ..
1916–17	50 87
	$199 13
Total	
1917–18	$11 159 ..
1916–17	10 505 80
	$653 20

Town of Carrollton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	7	$390 997	.0115
2	2	137 987	.0154
3	1	18 304	.0114
4	4	228 149	.0093
5	1	168 844	.0073
6	1	93 462	.0046
Total	16	$1 037 743	.01
Average rate		.....	.0099
Total 1917–18		$1 143 500	.00953
Balance 1916		$2 169 30	
Balance 1917		847 67	
		$1 321 63	
Tax 1917		10 498 26	
Real tax		$11 819 89	
Tax 1918		$10 900 ..	
Real tax 1917		11 819 89	
Real decrease		$919 89	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$395 ..
1916–17	134 56
	260 44
Instruction	
1917–18	$8 654 00
1916–17	8 364 90
	$289 10
Operation	
1917–18	$1 465 ..
1916–17	1 669 97
	$204 97
Maintenance	
1917–18	$660 ..
1916–17	1 027 25
	$367 25
Auxiliary	
1917–18	$435 00
1916–17	694 83
	$259 83
Fixed charges	
1917–18	$30 00
1916–17	196 77
	$166 77
Debt service	
1917–18	$543 57
1916–17	526 65
	$16 92
Outlay	
1917–18	$840 ..
1916–17	2 337 04
	$1 497 04
Total	
1917–18	$13 022 57
1916–17	14 951 97
	$1 929 40

Cattaraugus county — *Continued*

Town of Coldspring

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$72 715	.00549
2	1	62 262	.00461
3	2	146 983	.0072
4	1	70 569	.00494
5	1	8 163	.01962
6	1	45 324	.00824
Total	7	$406 016	.00647
Average rate			.00835
Total 1917–18			
Balance 1916		$215 41	
Balance 1917		62 15	
		$153 26	
Tax 1917		2 628 16	
Real tax		$2 781 42	
Tax 1918		$3 800 ..	
Real tax 1917		2 781 42	
Real increase		$1 029 58	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$255 ..
1916–17	.....
	$255 ..
Instruction	
1917–18	$3 085 ..
1916–17	2 920 52
	$164 48
Operation	
1917–18	$545 ..
1916–17	477 01
	$67 99
Maintenance	
1917–18	$300 ..
1916–17	181 83
	$118 17
Fixed charges	
1917–18	$30 ..
1916–17	45 76
	$15 76
Outlay	
1917–18	$250 ..
1916–17	.....
	$250 ..
Auxiliary	
1917–18	$380 ..
1916–17	163 03
	$216 97
Total	
1917–18	$4 845 ..
1916–17	3 788 15
	$1 056 85

Town of Conewango

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$115 142	.00616
2	1	37 990	.00592
3	5	174 316	.01982
4	1	99 750	.00179
5	1	57 440	.007
6	1	71 880	.0045
7	1	28 775	.00861
8	1	65 286	.00515
9	.....	.....	.....
10	1	24 125	.01107
11	1	30 870	.01050
12	1	67 925	.00469
Total	16	$773 499	.00876
Average rate			.00774
Total 1917–18			
Balance 1916		$756 48	
Balance 1917		210 15	
		$546 33	
Tax 1917		6 778 89	
Real tax		$7 325 22	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$365 ..
1916–17	111 75
	$253 25
Instruction	
1917–18	$8 320 ..
1916–17	7 601 76
	$718 24
Operation	
1917–18	$1 170 ..
1916–17	977 63
	$192 37
Maintenance	
1917–18	$475 ..
1916–17	625 40
	$150 40
Fixed charges	
1917–18	$100 ..
1916–17	179 80
	$79 80

Cattaraugus county — *Continued*

Town of Conewango

	Assessed valuation
Tax 1918	$8 000 ..
Real tax 1917	7 325 22
Real increase	$674 78

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	.....
1916–17	$329 90
	$329 90
Outlay	
1917–18	$250 ..
1916–17	73 39
	$176 61
Auxiliary	
1917–18	$190 ..
1916–17	99 19
	$90 81
Total	
1917–18	$10 870 ..
1916–17	9 998 82
	$871 18

Town of Dayton, Unit 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	4	$172 402	.01356
3	1	49 471	.00586
4	1	80 928	.00438
7	1	82 232	.00507
10	Contract	15 632	.....
Total	7	$400 565	.00849
Average rate		.....	.00721
Total 1917–18		$381 278	.01041
Balance 1916		$256 62	
Balance 1917		106 12	
		$150 50	
Tax 1917		3 400 92	
Real tax		$3 551 42	
Tax 1918		$3 969 ..	
Real tax 1917		3 551 42	
Real increase		$417 58	

Expenditures 1916–17 and budget 1917–18	
Control	
1916–17	$34 09
1917–18	195 ..
	$160 91
Instruction	
1916–17	$3 595 08
1917–18	3 630 ..
	$34 92
Operation	
1916–17	$429 76
1917–18	675 ..
	$245 24
Maintenance	
1916–17	$544 64
1917–18	250 ..
	$294 64
Auxiliary	
1916–17	$255 99
1917–18	85 ..
	$170 99
Fixed charges	
1916–17	$32 05
1917–18	25 00
	$7 05
Outlay	
1916–17	$140 85
1917–18	325 ..
	$184 15
Total	
1916–17	$5 032 46
1917–18	5 185 ..
	$152 54

Cattaraugus county — *Continued*

Town of Dayton, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$79 900	.01213
5	1	119 470	.00376
6	1	74 974	.00467
8	1	49 235	.00529
9	7	427 615	.01838
Total	12	$751 194	.01317
Average rate			.00884
Total 1917–18		$742 499	.01468
Balance 1916		$1 292 27	
Balance 1917		128 56	
		$1 163 71	
Tax 1917		9 895 01	
Real tax		$11 058 72	
Tax 1918		$10 930 ..	
Real tax 1917		11 058 72	
Real decrease		$128 85	

Expenditures 1916–17 and budget 1917–18

Control		
1916–17	$161 33	
1917–18	245...	
		$83 67
Instructions		
1916–17	$6 672 48	
1917–18	7 700 ..	
		$1 027 52
Operation		
1916–17	$1 344 82	
1917–18	1 777 ..	
		$432 18
Maintenance		
1916–17	$96 42	
1917–18	300 ..	
		$203 58
Auxiliary		
1916–17	$105 64	
1917–18	225 ..	
		$119 36
Fixed charges		
1916–17	$218 49	
1917–18	2 300 ..	
		$2 081 51
Debt service		
1916–17	$2 361 12	
1917–18	50 ..	
		$2 311 12
Outlay		
1916–17	$3 887 92	
1917–18	185 ..	
		$3 702 92
Total		
1916–17	$14 848 22	
1917–18	12 782 ..	
		$2 066 22

Town of East Otto

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	4	$211 937	.006
3	1	25 080	.008
4	1	22 770	.012
5	1	22 690	.008
6	2	102 400	.016
8	1	31 230	.009
9	1	23 470	.01
Total	11	$439 577	.0093
Average rate			.0098
Total 1917–18		$446 308	.00941
Balance 1916		$565 12	
Balance 1917		13 50	
		$551 62	
Tax 1917		4 037 82	
Real tax		$4 589 44	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$105 ..	
1916–17	5 50	
		$99 50
Instruction		
1917–18	$4 620 ..	
1916–17	4 501 05	
		$118 95
Operation		
1917–18	$305 ..	
1916–17	362 47	
		$57 47
Maintenance		
1917–18	$815 ..	
1916–17	1 349 33	
		$534 33

Cattaraugus county — *Continued*

Town of East Otto

	Assessed valuation
Tax 1918	$4 200 ..
Real tax 1917	4 589 44
Real decrease	$389 44

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$20 ..
1916–17	69 ..
	$49 ..
Fixed charges	
1917–18	$50 ..
1916–17	124 55
	$74 55
Debt service	
1917–18	.....
1916–17	$40 ..
	$40 ..
Outlay	
1917–18	$60...
1916–17	5 50
	$54 50
Total	
1917–18	$5 975 ..
1916–17	6 457 40
	$482 40

Town of Elko

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$11 586	.02209
2	1	78 856	.00753
3	1	40 634	.01677
Total	3	$131 076	.01168
Average rate		.....	.01546
Total 1917–18		.....	.....
Balance 1916		$48 59	
Balance 1917		9 94	
		$38 65	
Tax 1917		1 531 59	
Real tax		$1 570 24	
Tax 1918		$2 000 ..	
Real tax 1917		1 570 24	
Real increase		$429 76	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$205 ..
1916–17	.....
	$205 ..
Instruction	
1917–18	$1 433 ..
1916–17	1 202 37
	$230 63
Operation	
1917–18	$299 ..
1916–17	277 55
	$21 45
Maintenance	
1917–18	$160 ..
1916–17	327 75
	$167 75
Fixed charges	
1917–18	$15 ..
1916–17	18 66
	$3 66
Debt service	
1917–18	$318 ..
1916–17	345 ..
	$27 ..
Outlay	
1917–18	$30 ..
1916–17	5 ..
	$25 ..
Auxiliary	
1917–18	$40 ..
1916–17	30 15
	$9 85
Total	
1917–18	$2 500 ..
1916–17	2 206 48
	$293 52

Cattaraugus county — *Continued*

Town of Ellicottville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	10	$467 108	.016
2	1	29 005	.012
3	1	63 472	.0048
4	1	19 630	.012
5	1	16 752	.03
6	1	68 083	.0045
7	1	44 550	.009
8	1	38 960	.0064
9	1	41 640	.0078
10	2	68 740	.01
11	1	31 460	.011
12	1	26 515	.009
Total	22	$914 915	.013
Average rate		.....	.0110
Total 1917–18		$1 097 706	.012845
Balance 1916		$1 329 58	
Balance 1917		115 82	
		$1 213 76	
Tax 1917		11 676 97	
Real tax 1917		$12 890 73	
Tax 1918		$14 100 ..	
Real tax 1917		12 890 73	
Real increase		$1 309 27	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$435 ..
1916–17	70 41
	$364 59
Instruction	
1917–18	$11 860 ..
1916–17	11 505 67
	$354 33
Operation	
1917–18	$2 225 ..
1916–17	2 571 31
	$346 31
Maintenance	
1917–18	$1 500 ..
1916–17	2 110 08
	$610 08
Auxiliary	
1917–18	$325 ..
1916–17	25 ..
	$300 ..
Fixed charges	
1917–18	$250 ..
1916–17	394 46
	$144 46
Debt service	
1917–18	$220 ..
1916–17	231 25
	$11 25
Outlay	
1917–18	$250 ..
1916–17	.....
	$250 ..
Total	
1917–18	$17 065 ..
1916–17	16 908 18
	$156 82

Town of Farmersville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$30 045	.0100
2	1	56 500	.0055
3	1	35 745	.0060
4	..	.....	....
5	1	30 540	.0100
6	1	35 452	.0085
7	1	111 806	.0027
8	1	13 242	.0166
9	1	30 540	.0082
10	.....	.....	.....
11	1	82 505	.0036
12	3	122 450	.0106
Total	12	$548 825	.0069
Average rate		.....	.0082
Total 1917–18		$548 825	
Balance 1916		$944 85	
Balance 1917		795 56	
		$149 29	
Tax 1917		2 799 57	
Real tax		$3 948 86	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$405 ..
1916–17	.....
	$405 ..
Instruction	
1917–18	$7 725 ..
1916–17	5 084 55
	$2 640 45
Operation	
1917–18	$850 ..
1916–17	432 12
	$417 88
Maintenance	
1917–18	$330 ..
1916–17	146 15
	$183 85
Auxiliary	
1917–18	$195 ..
1916–17	45 60
	$149 40
Fixed charges	
1917–18	$127 ..
1916–17	94 12
	$32 12

Cattaraugus county — *Continued*

Twn of Farmersville

	Assessed valuation
Tax 1918	$7 882 ..
Real tax 1917	3 948 86
Real increase	$3 933 14

Expenditures 1916–17 and budget 1917–18

Outlay	
1917–18	$100 ..
1916–17	15 ..
	$85 ..
Total	
1917–18	$9 732 ..
1916–17	5 817 54
	$3 914 54

Town of Franklinville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$ 97 231	.0028
3	1	127 000	.0035
4	1	50 626	.0065
5	1	38 921	.0065
6	1	121 518	.0050
7	1	42 756	.0082
8	1	23 226	.0117
9	1	51 877	.0051
10	1	45 128	.0061
11	1	27 861	.0120
12	1	28 955	.0085
13	1	17 425	.0117
Total	12	$672 524	.0057
Average rate		.....	.0073
Total 1917–18		$672 524	.....
Balance 1916		$657 80	
Balance 1917		278 69	
		$379 11	
Tax 1917		3 863 60	
		$4 242 71	
Tax 1918		$6 300 00	
Real tax 1917		4 242 71	
Real increase		$2 057 29	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$405 ..
1916–17	... ..
	$405 ..
Instruction	
1917–18	$7 725 ..
1916–17	5 084 55
	$2 640 45
Operation	
1917–18	$850 ..
1916–17	432 12
	$417 88
Maintenance	
1917–18	$330 ..
1916–17	146 15
	$183 85
Auxiliary	
1917–18	$195 ..
1916–17	45 60
	$149 40
Fixed charges	
1917–18	$127 ..
1916–17	94 12
	$32 88
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$100 ..
1916–17	15 ..
	$85 ..
Total	
1917–18	$9 732 ..
1916–17	5 817 54
	$3 914 46

Town of Freedom

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	4	$143 700	.0154
2	2	131 714	.0054
3	1	60 210	.0051
4	1	37 269	.0064
5	1	61 673	.0040
6	1	59 507	.0055
7	1	18 240	.0134
8	1	75 887	.0040
9	..	.....	.....
10	..	.....	.....

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$310 ..
1916–17	.....
	$310 ..
Instruction	
1917–18	$6 750 ..
1916–17	5 971 30
	$778 70

Cattaraugus county — *Continued*

Town of Freedom

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
11	1	$38 210	.0056
12	1	93 807	.0065
Total	14	$720 217	.0075
Average rate			.0071
Total 1917–18		$720 217	.0094
Balance 1916		$362 38	
Balance 1917		316 51	
		$45 87	
Tax 1917		5 418 95	
Real tax		$5 464 82	
Tax 1918		$6 757 ..	
Real tax 1917		5 464 82	
Real increase		$1 292 18	

Expenditures 1916–17 and budget 1917–18	
Operation	
1917–18	$887 ..
1916–17	512 67
	$374 33
Maintenance	
1917–18	$320 ..
1916–17	469 38
	$149 38
Auxiliary	
1917–18	$355 ..
1916–17	79 75
	$275 25
Fixed charges	
1917–18	$96 50
1916–17	100 14
	$3 64
Debt service	
1917–18	.....
1916–17	$661 32
	$661 32
Outlay	
1917–18	$525 ..
1916–17	3 10
	$521 90
Total	
1917–18	$9 243 50
1916–17	7 797 66
	$1 445 84

Town of Great Valley

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	3	253 790	.0100
2	1	83 558	.0066
3	5	134 642	.0143
4	1	62 480	.0044
5	1	61 342	.0059
6	1	40 231	.0072
7	1	102 563	.0037
8	1	14 390	.0150
9	1	54 720	.0071
10	1	20 131	.0134
Total	16	827 847	.0090
Average rate			.0087
Total 1917–18		$881 198	.0110
Balance 1916		$1 031 08	
Balance 1917		304 99	
		$726 00	
Tax 1917		7 298 59	
Real tax		$8 024 68	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$175 ..
1916–17	61 05
	$113 95
Instruction	
1917–18	$7 850 ..
1916–17	6 961 34
	$888 66
Operation	
1917–18	$1 115 ..
1916–17	1 035 93
	$79 07
Maintenance	
1917–18	$925 ..
1916–17	1 167 90
	242 90
Auxiliary	
1917–18	$50 ..
1916–17	136 40
	$86 40

Cattaraugus county — *Continued*

Town of Great Valley

	Assessed valuation
Tax 1918	$9 000 ..
Real tax 1917	8 024 68
Real increase	$975 32

Expenditures 1916–17 and budget 1917–18

Fixed charges	
1917–18	$25 ..
1916–17	193 36
	$168 36
Debt service	
1917–18	$7 60
1916–17	758 43
	$1 57
Outlay	
1917–18	$50 ..
1916–17	80 55
	$30 55
Total	
1917–18	$10 950 ..
1916–17	10 394 96
	$555 04

Town of Hinsdale

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$ 31 830	.0081
2	4	181 770	.0150
3	1	28 093	.0069
4	1	70 384	.0070
5	1	28 310	.0071
6	1	26 900	.0194
7	1	147 938	.0034
10	2	173 683	.0046
Total	12	$688 908	.0079
Average rate		.....	.0089
Total 1917–18		732 075	.0106

Balance 1917	$912 79
Balance 1916	894 41
	18 38
Tax 1917	$5 498 34
	18 38
Real tax	$5 479 96
Tax 1918	$7 775 ..
Real tax 1917	5 479 96
Real increase	$2 295 04

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$335 ..
1916–17	26 97
	$308 03
Instruction	
1917–18	$6 600 ..
1916–17	5 548 50
	$1 051 50
Operation	
1917–18	$1 075 00
1916–17	868 87
	$206 13
Maintenance	
1917–18	$900 ..
1916–17	207 49
	$692 51
Auxiliary	
1917–18	$75 ..
1916–17	33 40
	$41 60
Fixed charges	
1917–18	$50 ..
1916–17	165 43
	$115 43
Debt service	
1917–18	$625 ..
1916–17	658 17
	$33 17
Outlay	
1917–18	$60 ..
1916–17	160 67
	$100 67
Total	
1917–18	$9 720 ..
1916–17	7 669 50
	$2 050 50

Cattaraugus county — *Continued*

Town of Humphrey

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$63 981	.0059
2	1	13 952	.0100
3	1	43 500	.0067
4	1	29 449	.0098
5	1	38 732	.0071
6	Contract	9 985	.0043
7	1	19 967	.0129
Total	6	$219 566	.0076
Average rate		.....	.0081
Total 1917–18		230 313	.0088
Balance 1916		$367 45	
Balance 1917		105 79	
		$261 66	
Tax 1917		1 673 39	
Real tax		$1 935 05	
Tax 1918		2 035 ..	
Real tax 1917		1 935 05	
Real increase		$99 95	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$108 ..
1916–17.....	6 50
	$101 50
Instruction	
1917–18.....	$2 460 ..
1916–17.....	2 533 99
	$73 99
Operation	
1917–18.....	$332 ..
1916–17.....	284 33
	$47 67
Maintenance	
1917–18.....	$100 ..
1916–17.....	145 05
	$45 05
Auxiliary	
1917–18.....	$10 ..
1916–17.....	5 50
	$4 50
Fixed charges	
1917–18.....	$25 ..
1916–17.....	23 31
	$1 69
Debt service	
1917–18.....	.....
1916–17.....	$10 03
	$10 03
Total	
1917–18.....	$3 035 ..
1916–17.....	3 008 71
	$26 29

Town of Ischua

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$159 974	.0050
2	1	24 541	.0080
3	1	86 650	.0051
4	1	23 565	.0112
5	1	34 060	.0125
6	1	34 058	.0070
7	1	29 895	.0097
8	1	151 813	.0020
Total	9	$544 556	.0054
Average rate		.....	.0076
Total 1917–18		$544 768	.0073
Balance 1916		$518 87	
Balance 1917		225 15	
		$293 72	
Tax 1917		2 991 74	
Real tax		$3 255 46	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$210 ..
1916–17.....	25
	$209 75
Instruction	
1917–18.....	$4 015 ..
1916–17.....	3 556 16
	$458 84
Operation	
1917–18.....	$580 ..
1916–17.....	422 32
	$157 68
Maintenance	
1917–18.....	$420 ..
1916–17.....	304 89
	$115 11
Auxiliary	
1917–18.....	$25 ..
1916–17.....	12 50
	$12 50

Cattaraugus county — *Continued*

Town of Ischua

	Assessed valuation
Tax 1918	$4 000 ..
Real tax 1917	3 255 46
Real increase	$744 54

Expenditures 1916–17 and budget 1917–18

Fixed charges	
1917–18	$25 ..
1916–17	55 98
	$30 98
Debt service	
1917–18	.....
1916–17	$38 16
	$38 16
Outlay	
1917–18	.....
1916–17	$221 62
	$221 62
Total	
1917–18	$5 275 ..
1916–17	4 611 88
	$663 12

Town of Leon

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$34 825	.00701
2	1	99 775	.00602
3	1	45 137	.01085
4	Contract	27 025	.....
5	2	109 470	.00852
6	1	97 808	.00424
7	1	40 800	.01064
8	1	21 165	.01145
9	1	43 874	.01058
Total	9	$519 879	.00754
Average rate		.....	.00866

Total 1917–18	.....
Balance 1916	$526 55
Balance 1917	43 60
	$482 95
Tax 1917	3 924 86
Real tax	$4 407 81
Tax 1918	$5 500 ..
Real tax 1917	4 407 81
Real increase	$92 19

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$293 ..
1916–17	.....
	$293 ..
Instruction	
1917–17	$4 382 ..
1916–17	4 079 64
	$302 36
Operation	
1917–18	$525 ..
1916–17	638 57
	$113 57
Maintenance	
1917–18	$400 ..
1916–17	463 94
	$63 94
Fixed charges	
1917–18	$40 ..
1916–17	74 81
	$34 81
Debt service	
1917–18	$590 ..
1916–17	.....
	$590 ..
Outlay	
1917–18	$250 ..
1916–17	2 386 30
	$2 136 30
Auxiliary	
1917–19	$570 ..
1916–17	289 35
	$280 65
Total	
1917–18	$7 050 ..
1916–17	7 932 61
	$882 61

Cattaraugus county — *Continued*

Town of Little Valley

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$109 788	.00308
2	1	174 713	.00272
3	13	517 964	.01744
4	1	15 229	.01086
5	1	20 325	.00854
6	1	29 549	.00713
Total	18	$867,568	.01187
Average rate			.00829
Total 1917–18		$840 353	.01653
Balance 1916		$556 42	
Balance 1917		368 57	
		$187 85	
Tax 1917		10 299 73	
Real Tax		$10 487 58	
Tax 1918		$13 890 91	
Real tax 1917		10 487 58	
Real increase		$3 403 33	

Expenditures 1916–17 and budget 1917–18		
Control		
1916–17	$185 32	
1917–18	335 ..	
		$149 68
Instruction		
1916–17	$10 732 70	
1917–18	11 950 ..	
		$1 217 30
Operation		
1916–17	$1 013 51	
1917–18	2 300 ..	
		$1 286 49
Maintenance		
1916–17	$202 11	
1917–18	550 ..	
		$347 89
Auxiliary		
1916–17	$320 46	
1917–18	510 00	
		$189 54
Fixed charges		
1916–17	$127 34	
1917–18	40 ..	
		$87 34
Debt service		
1916–17	$4 273 34	
1917–18	1 360 ..	
		$2 913 34
Outlay		
1916–17	$181 26	
1917–18	450 ..	
		$268 74
Total		
1916–17	$17 036 04	
1917–18	17 495 00	
		$458 96

Town of Lyndon

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$37 741	.0082
2	1	27 575	.0102
3	1	36 458	.0097
4	1	30 780	.0100
5	.....	.....	.....
6	1	20 460	.0103
7	1	46 996	.0075
Total	6	$200 010	.009
Average rate		.....	.0093
Total 1917–18		$200 010	.0146
Balance 1916		$138 53	
Balance 1917		132 27	
		$6 26	
Tax 1917		1 816 70	
Real tax		$1 822 96	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$320 ..	
1916–17	.....	
		$320 ..
Instruction		
1917–18	$2 880 00	
1916–17	2 569 09	
		$310 91
Operation		
1917–18	$290 00	
1916–17	195 50	
		$94 50
Maintenance		
1917–18	$170 ..	
1916–17	97 13	
		$72 87

Cattaraugus county — *Continued*

Town of Alfred

	Assessed valuation
Tax 1918	$2 946 00
Real tax 1917	1 822 96
Real increase	$1 123 04

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$110 00
1916–17	.....
	$110 00
Fixed charges	
1917–18	$60 ..
1916–17	34 90
	$25 10
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$150 00
1916–17	.....
	$150 00
Total	
1917–18	$3 980 00
1916–17	2 896 62
	$1 083 38

Town of Machias

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$16 930	.0127
2	1	30 500	.0076
3	1	62 700	.0055
4	1	47 160	.0050
5	8	58 345	.0193
6	.....	381 600	.....
7	1	19 960	.0084
8	1	20 650	.0104
9	1	49 568	.0071
10	1	43 515	.0075
11	1	23 150	.0074
12	1	58 400	.0059
13	1	18 900	.0105
Total	19	$831 378	.0135
Average rate		.....	.0089
Total 1917–18		$815 765	.0174

Balance 1916	$1 012 89
Balance 1917	977 86
	$35 03
Tax 1917	11 299 87
Real tax	$11 334 90
Tax 1918	$14 240 ..
Real tax 1917	11 334 90
Real increase	$2 905 10

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$365 00
1916–17	68 86
	$296 14
Instruction	
1917–18	$11 300 ..
1916–17	9 745 22
	$1 554 78
Operation	
1917–18	$1 990 00
1916–17	1 662 72
	$327 28
Maintenance	
1917–18	$425 ..
1916–17	574 97
	$149 97
Auxiliary	
1917–18	$410 ..
1916–17	92 78
	$317 22
Fixed charges	
1917–18	$250 00
1916–17	128 03
	$121 97
Debt service	
1917–18	$3 000 ..
1916–17	2 805 52
	$194 48
Outlay	
1917–18	$325 00
1916–17	.....
	$325 ..
Total	
1917–18	$18 065 ..
1916–17	15 078 10
	$2 986 90

Cattaraugus county — *Continued*

Town of Mansfield

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$64 306	.00512
2	1	69 502	.00399
3	1	107 204	.00454
4	...	33 491	.00776
5	1	38 896	.00599
6	1	75 513	.00499
7	1	57 794	.00501
8	1	39 499	.00120
9	1	29 593	.00800
10	1	51 066	.00538
Total	9	$566 864	.00571
Average rate		.....	.005198
Total 1917–18		$569 892	.00783
Balance 1917		$584 08	
Balance 1916		583 47	
		61	
Tax 1917		$3 240 88	
Real tax		$3 240 27	
Tax 1918		$4 465 ..	
Real tax 1917		3 240 27	
Real increase		$1 224 73	

Expenditures 1916–17 and budget 1917–18	
Control	
1916–17	$6 20
1917–18	335 ..
	$328 80
Instruction	
1916–17	$3 827 80
1917–18	4 535 00
	$707 20
Operation	
1916–17	$494 19
1917–18	610 ..
	$115 81
Maintenance	
1916–17	$203 71
1917–18	225 ..
	$21 29
Auxiliary	
1916–17	$60 50
1917–18	135 ..
	$74 50
Fixed charges	
1916–17	$67 02
1917–18	25 ..
	$42 02
Debt service	
1916–17	.....
1917–18	.....
	.....
Outlay	
1916–17	$108 09
1917–18	75 ..
	$33 09
Total	
1916–17	$4 767 51
1917–18	5 940 ..
	$1 172 49

Town of Napoli

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$56 965	.00724
2	1	43 025	.00787
3	1	22 110	.01139
4	1	29 475	.01
5	1	43 890	.00849
6	1	61 575	.00595
7	1	31 827	.01
Total	7	$288 867	.00816
Average rate		.....	.00870
Total 1917–18		.....	.....
Balance 1916		$203 59	
Balance 1917		41 55	
		$162 04	
Tax 1917		2 357 63	
Real tax		$2 519 67	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$270 ..
1916–17	.....
	$270 ..
Instruction	
1917–18	$3 181 ..
1916–17	2 834 10
	$346 90
Opzration	
1917–18	$540 ..
1916–17	369 24
	$170 76
Maintenance	
1917–18	$305 ..
1916–17	168 51
	$136 49

Cattaraugus county — *Continued*

Town of Napoli

	Assessed valuation
Tax 1918	$3 500 ..
Real tax 1917	2 519 67
Real increase	$980 33

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$35 ..
1916–17	40 04
	$5 04
Outlay	
1917–18	$224 ..
1916–17	128 74
	$95 26
Auxiliary	
1917–18	$95 ..
1916–17	101 28
	$6 28
Total	
1917–18	$4 650 ..
1916–17	3 641 91
	$1 008 09

Town of New Albion

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$125 497	.00465
3	1	49 410	.00811
4	1	59 440	.00550
5	2	95 180	.00999
6	1	39 675	.00831
Total	6	$369 202	.00697
Average rate		.....	.00731
Total 1917–18		$374 780	.0093

Balance 1916	$3 052 93
Balance 1917	544 53
	$2 508 40
Tax 1917	2 575 ..
Real tax	$5 083 40
Tax 1918	$3 485 80
Real tax 1917	5 083 80
Real decrease	$1 597 60

Expenditures 1916–17 and budget 1917–18	
Control	
1916–17	$12 02
1917–18	295 ..
	$282 98
Instruction	
1916–17	$2 552 22
1917–18	2 840 ..
	$287 78
Operation	
1916–17	$287 94
1917–18	500 00
	$212 06
Maintenance	
1916–17	$329 38
1917–18	125 ..
	$204 38
Auxiliary	
1916–17	$59 29
1917–18	80 00
	$20 71
Fixed charges	
1916–17	$44 93
1917–18	25 ..
	$19 93
Debt service	
1916–17	$109 17
1917–18	290 ..
	$180 83
Outlay	
1916–17	$2 531 85
1917–18	100 ..
	$2 431 85
Total	
1916–17	$5 926 80
1917–18	4 255 ..
	$1 671 80

Cattaraugus county — *Continued*

Town of Olean

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$215 555	.0024
3	1	41 000	.0062
4	1	73 837	.0040
5	1	18 000	
Total	3	$448 392	.0023
Average rate		.....	.0042
Total 1917–18		$520 881	.004
Balance 1916		$393 34	
Balance 1917		141 79	
		$251 55	
Tax 1917		1 047 07	
Real tax		$1 298 62	
Tax 1918		$2 082 ..	
Real tax 1917		1 298 62	
Real increase		$783 38	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$235 ..
1916–17	1 ..
	$234 ..
Instruction	
1917–18	$1 452 ..
1916–17	1 173 72
	$278 28
Operation	
1917–18	$295 ..
1916–17	164 20
	$130 80
Maintenance	
1917–18	$450 ..
1916–17	220 95
	$229 05
Auxiliary	
1917–18	$40 ..
1916–17	.....
	$40 ..
Fixed charges	
1917–18	.....
1916–17	$30 93
	$30 93
Outlay	
1917–18	.....
1916–17	$150 ..
	$150 ..
Total	
1917–18	$2 472 ..
1916–17	1 740 80
	$731 20

Town of Otto

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$30 405	.00800
2	1	84 405	.01580
3	1	24 840	.00823
4	1	65 810	.00477
5	1	59 821	.00569
6	1	97 841	.00358
7	1	83 086	.00422
8	3	188 766	.00849
Total	10	$634 974	.00743
Average rate		.....	.00734
Total 1917–18		$634 662 61	.00945
Balance 1916		$139 37	
Balance 1917		79 08	
		$60 29	
Tax 1917		4 721 39	
Real tax		$4 781 68	

Expenditures 1916–17 and budget 1917–18	
Control	
1916–17	$9 75
1917–18	335 ..
	$325 25
Instruction	
1916–17	$4 253 92
1917–18	4 686 ..
	$432 08
Operation	
1916–17	$662 87
1917–18	850 ..
	$187 13
Maintenance	
1916–17	$159 84
1917–18	225 ..
	$65 16

Cattaraugus county — *Continued*

Town of Otto

	Assessed valuation
Tax 1918	$5 996 ..
Real tax 1917	4 781 68
Real increase	$1 214 32

Expenditures 1916–17 and budget 1917–18

Auxiliary	
1916–17	$59 25
1917–18	150 ..
	$90 75
Fixed charges	
1916–17	$101 ..
1917–18	50 ..
	$51 ..
Debt service	
1916–17	$839 10
1917–18	840 ..
	$ 90
Outlay	
1916–17	$42 40
1917–18	100 ..
	$57 60
Total	
1916–17	$6 128 13
1917–18	7 236 ..
	$1 107 87

Town of Perrysburg

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$38 193	.01500
2	1	35 545	.01000
3	1	60 131	.00516
4	3	171 554	.01050
5	1	67 373	.00636
6	1	75 076	.00600
7	1	63 058	.01300
8	1	61 087	.00493
9	Contract	25 295	.....
Total	10	$597 312	.00815
Average rate		.....	.00899
Total 1917–18		$648 625	.00869

Balance 1917	$682 94
Balance 1916	592 21
	$90 73
Tax 1917	4 872 18
Real tax	$4 781 45
Tax 1918	$5 637 ..
Real tax 1917	4 781 45
Real increase	$855 55

Expenditures 1916–17 and budget 1917–18

Control	
1916–17	$4 83
1917–18	250 ..
	$245 17
Instruction	
1916–17	$4 508 28
1917–18	5 225 ..
	$715 72
Operation	
1916–17	$744 46
1917–18	1 110 ..
	$365 54
Maintenance	
1916–17	$493 42
1917–18	200 ..
	$293 42
Auxiliary	
1916–17	$73 96
1917–18	140 ..
	$66 04
Fixed charges	
1916–17	$114 56
1917–18	20 ..
	$94 56
Debt service	
1916–17	$492 72
1917–18	.....
	$492 72
Outlay	
1916–17	$346 34
1917–18	400 ..
	$53 66
Total	
1916–17	$6 778 57
1917–18	7 345 ..
	$566 43

Cattaraugus county — *Continued*

Town of Persia

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$319 799	.00525
3	1	35 715	.008
4	1	53 362	.00439
5	1	77 846	.00670
6	Contract	29 352	.0
Total	4	$516 075	.00527
Average rate		.....	.00608
Total 1917–18		$1 612 811	.005512
Balance 1917		$303 26	
Balance 1916		296 25	
		$7 01	
Tax 1917		$2 723 76	
		7 01	
Real tax		$2 716 75	
Tax 1918		$2 975 ..	
Real tax 1917		2 716 75	
Real increase		$258 25	

Expenditures 1916–17 and budget 1917–18	
Control	
1916–17	$10 50
1917–18	280 ..
	$269 50
Instruction	
1916–17	$1 777 94
1917–18	2 010 ..
	$232 60
Operation	
1916–17	$131 80
1917–18	400 ..
	$268 20
Maintenance	
1916–17	$259 57
1917–18	350 ..
	$90 43
Auxiliary	
1916–17	$48 80
1917–18	125 ..
	$77 20
Fixed charges	
1916–17	$20 46
1917–18	25 ..
	$4 54
Debt service	
1916–17	$955 98
1917–18	435 ..
	$520 98
Outlay	
1916–17	$294 91
1917–18	100 ..
	$194 91
Total	
1916–17	$3 498 95
1917–18	3 725 ..
	$226 04

Town of Portville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$69 000	.0057
2	1	88 577	.0050
3	1	72 446	.0070
4	1	65 300	.0063
5	10	596 707	.0126
6	2	142 616	.0105
7	1	61 982	.0063
8	1	51 407	.0061
9	1	38 363	.0075
10	1	19 000	.0170
Total	20	$1 205 398	.0100
Average rate		.....	.0084
Total 1917–18		$1 285 822	.0117
Balance 1916		$1 308 47	
Balance 1917		1 179 13	
		$129 34	
Tax 1917		12 065 09	
Real tax		$12 194 43	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$415 ..
1916–17	164 84
	$250 16
Instruction	
1917–18	$12 310 ..
1916–17	10 609 85
	$1 700 15
Operation	
1917–18	$2 255 ..
1916–17	1 869 46
	$385 54
Maintenance	
1917–18	$800 ..
1916–17	522 96
	$277 04
Auxiliary	
1917–18	$100 ..
1916–17	153 94
	$53 94

Cattaraugus county — *Continued*

Town of Portville

	Assessed valuation
Tax 1918	$15 101 13
Real tax 1917	12 194 43
Real increase	$2 906 70

Expenditures 1916–17 and budget 1917–18		
Fixed charges		
1917–18	$200 ..	
1916–17	185 21	
		$14 79
Debt service		
1917–18	$692 50	
1916–17	1 749 81	
		$1 057 31
Incidentals		
1917–18	$527 50	
1916–17	.....	
		$527 50
Outlay		
1917–18	$700 ..	
1916–17	.....	
		$700 ..
Total		
1917–18	$18 000 ..	
1916–17	15 256 07	
		$2 743 93

Town of Randolph

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$29 547	.00851
3	1	28 422	.00978
4	1	26 896	.01
5	1	15 915	.01806
6	1	35 332	.00600
7	1	64 229	.00650
8	1	20 309	.01493
9	1	12 915	.01326
10	1	30 431	.01067
11	3	.....	.....
Total	12	$263 996	.0095
Average rate		.....	.01085
Total 1917–18		.....	.....

Balance 1916	$405 03
Balance 1917	26 90
	$378 13
Tax 1917	2 515 35
Real tax	$2 893 48
Tax 1918	$4 000 ..
Real tax 1917	2 893 48
Real increase	$1 106 52

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$295 ..	
1916–17	.....	
		$295 ..
Instruction		
1917–18	$3 967 ..	
1916–17	3 579 67	
		$387 33
Operation		
1917–18	$640 ..	
1916–17	304 90	
		$335 10
Maintenance		
1917–18	$330 ..	
1916–17	356 18	
		$26 18
Fixed charges		
1917–18	$145 ..	
1916–17	56 90	
		$88 10
Auxiliary		
1917–18	$110 ..	
1916–17	136 48	
		$26 48
Outlay		
1917–18	$135 ..	
1916–17	105 28	
		$29 72
Total		
1917–18	$5 622 ..	
1916–17	4 539 41	
		$1 082 59

Cattaraugus county — *Continued*

Town of Red House

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$51 757	.012
2	2	126 380	.0065
3	1	44 586	.007
4	1	51 890	.011
5	1	52 260	.0031
6	1	17 200	.008
Total	8	$344 073	.00783
Average rate		.....	.0079
Total 1917–18		$390 325	.00766
Balance 1916		$1 150 71	
Balance 1917		252 82	
		$897 89	
Tax 1917		2 695 22	
Real tax		$3 593 11	
Tax 1918		$3 000 ..	
Real tax 1917		3 593 11	
Real decrease		$593 11	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$150 ..
1916–17	12 ..
	$138 ..
Instruction	
1917–18	$3 013 ..
1916–17	2 892 26
	$120 74
Operation	
1917–18	$465 ..
1916–17	451 81
	$13 19
Maintenance	
1917–18	$157 ..
1916–17	605 02
	$448 02
Auxiliary	
1917–18	.....
1916–17	$308 36
	$308 36
Fixed charges	
1917–18	$15 ..
1916–17	52 94
	$37 94
Not classified	
1917–18	$150 ..
1916–17	.....
	$150 ..
Outlay	
1917–18	.....
1916–17	$292 75
	$292 75
Total	
1917–18	$3 950 ..
1916–17	4 615 14
	$665 14

Town of Salamanca

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$82 990	.005
2	1	57 346	.0062
3	1	39 635	.007
4	1	41 893	.012
5	1	20 400	.026
Total	5	$242 264	.00866
Average rate		.....	.0112
Total 1917–18		$240 440	.01206
Balance 1916		110 01	
Balance 1917		23 96	
		$86 05	
Tax 1917		$2 099 45	
Real tax		$2 185 50	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$145 ..
1916–17	20 25
	$124 75
Instruction	
1917–18	2 150 ..
1916–17	1 795 94
	$354 06
Operation	
1917–18	$280 ..
1916–17	274 95
	$5 05
Maintenance	
1917–18	$466 ..
1916–17	153 14
	$312 86

Cattaraugus county — *Continued*

Town of Salamanca

	Assessed valuation
Tax 1918	$2 700 00
Real tax 1917	2 185 50
Real increase	$514 50

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$15 ..
1916–17	110 ..
	$95 ..
Fixed charges	
1917–18	.....
1916–17	$16 56
	$16 56
Debt service	
1917–18	$427 70
1916–17	72
	$426 98
Outlay	
1917–18	.....
1916–17	$417 41
	$417 41
Total	
1917–18	$3 483 70
1916–17	2 788 97
	$694 73

Town of South Valley

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$23 550	.0014
2	1	25 818	.00153
3	1	60 385	.00050
4	Contract	8 020	.....
5	.....	.....	.....
6	.....	.....	.....
7	.....	.....	.....
8	1	11 975	.00200
9	.....	.....	.....
10	1	12 460	.00100
Total	5	$142 208	.01008
Average rate		.....	.00129
Total 1917–18		.....	.....

Balance 1916	$314 39
Balance 1917	135 85
	$178 54
Tax 1917	1 433 51
Real tax	$1 612 05
Tax 1918	$2 500 00
Real tax 1917	1 612 05
Real increase	$887 95

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$240 ..
1916–17	.....
	$240 ..
Instruction	
1917–18	$2 310 ..
1916–17	2 061 42
	$248 58
Operation	
1917–18	$272 ..
1916–17	200 27
	$71 73
Maintenance	
1917–18	$150 ..
1916–17	198 75
	$48 75
Fixed charges	
1917–18	$25 ..
1916–17	32 17
	$7 17
Outlay	
1917–18	$300 ..
1916–17	24 30
	$275 70
Auxiliary	
1917–18	$425 ..
1916–17	314 34
	$110 66
Total	
1917–18	$3 722 ..
1916–17	2 831 25
	$890 75

Cattaraugus county — *Concluded*

Town of Yorkshire

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$34 250	.0054
2	1	41 225	.0050
3	1	55 181	.0064
4	3	142 996	.0161
5	1	23 999	.0049
6	1	30 380	.0074
7	8	302 196	.0119
8	1	56 056	.0053
9	1	37 056	.0080
Total	18	$723 339	.0104
Average rate		.....	.0078
Total 1917–18		$723 339	.016
Balance 1917		$1 658 60	
Balance 1916		1 293 91	
		$364 69	
Tax 1917		7 580 42	
Real tax		$7 215 73	
Tax 1918		$11 580 ..	
Real tax 1917		7 215 73	
Real increase		$4 364 27	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$415 ..
1916–17	42 08
	$372 92
Instruction	
1917–18	$10 774 ..
1916–17	8 676 71
	$2 097 29
Operation	
1917–18	$1 586 ..
1916–17	786 26
	$799 74
Maintenance	
1917–18	$400 ..
1916–17	359 86
	$40 14
Auxiliary	
1917–18	$550 ..
1916–17	151 91
	$398 09
Fixed charges	
1917–18	$225 ..
1916–17	153 49
	$71 51
Debt service	
1917–18	$825 ..
1916–17	1 276 18
	$451 18
Outlay	
1917–18	$725 ..
1916–17	298 58
	$426 42
Total	
1917–18	$15 500 ..
1916–17	11 745 07
	$3 754 93

Cayuga county

Town of Brutus

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$143 103	.00244
3	Contract	156 043	.00317
4	Contract	165 125	.00151
5	1	119 189	.00200
6	1	123 910	.00282
Total	3	$707 370	.00239
Average rate		.....	.002388
Total 1917–18		$727 272	.00451
Balance 1916		$460 62	
Balance 1917		.....	
		$460 62	
Tax 1917		1 694 15	
Real tax		$2 154 77	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$250 ..
1916–17	.....
	$250 ..
Instruction	
1917–18	$1 758 ..
1916–17	1 942 ..
	$184 ..
Operation	
1917–18	$180 ..
1916–17	145 ..
	$35 ..
Maintenance	
1917–18	.....
1916–17	$369 ..
	$369 ..

Cayuga county — *Continued*

Town of Brutus

	Assessed valuation
Tax 1918	$3 280 ..
Real tax 1917	2 154 77
Real increase	$1 125 23

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$120 ..
1916–17	14 ..
	$106 ..
Debt service	
1917–18	.....
1916–17	.....
	.....
Outlay	
1917–18	$50 ..
1916–17	.....
	$50 ..
Auxiliary	
1917–18	$1 580 ..
1916–17	530 ..
	$1 050 ..
Total	
1917–18	$3 938 ..
1916–17	3 000 ..
	$938 ..

Town of Cato

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$85 050	.00351
2	1	104 106	.00391
3	1	80 100	.00504
4	1	56 250	.00599
5	5	260 140 46 280	.01093
6	1	58 093	.00576
7	1	78 264	.00390
8	1	33 020	.00872
9	1	67 270	.00520
Total	13	$868 573	.00699
Average rate		.....	.00477
Total 1917–18		$800 000	.01000
Balance 1916		$415 28	
Balance 1917		747 51	
		$332 23	
Tax 1917		6 076 06	
Real tax		$5 743 83	
Tax 1918		$8 000 ..	
Real tax 1917		5 743 83	
Real increase		$2 256 17	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$323 ..
1916–17	99 ..
	$224 ..
Instruction	
1917–18	$6 725 ..
1916–17	6 124 ..
	$601 ..
Operation	
1917–18	$1 122 ..
1916–17	1 135 ..
	$13 ..
Maintenance	
1917–18	$250 ..
1916–17	264 ..
	$14 ..
Fixed charges	
1917–18	$465 ..
1916–17	73 ..
	$392 ..
Debt service	
1917–18	$200 ..
1916–17	44 ..
	$156 ..
Outlay	
1917–18	$215 ..
1916–17	.....
	$215 ..
Auxiliary	
1917–18	$385 ..
1916–17	369 ..
	$16 ..
Total	
1917–18	$9 685 ..
1916–17	8 108 ..
	$1 577 ..

Cayuga county — *Con inued*

Town of Conquest

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$80 800	.00464
2	1	62 227	.00459
3	1	122 305	.00340
4	1	66 500	.00500
5	1	78 791	.00577
6	1	109 220	.00343
7	1	69 408	.00399
8	.....	.....	.....
9	.....	.....	.....
10	1	40 525	.00800
11	.....	.....	.....
12	Contract	41 250	.....
13	1	48 675	.00718
14	1	52 005	.00499
15	1	63 470	.00485
Total	11	$835 176	.00450
Average rate		.....	.00507
Total 1917–18		$848 107 50	.008
Balance 1916		$559 69	
Balance 1917		360 74	
		$198 95	
Tax 1917		$3 759 25	
Real tax		$3 958 20	
Tax 1918		$6 784 86	
Real tax 1917		3 958 20	
Real increase		$2 826 66	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$300	..
1916–17	27	..
	$273	..
Instruction		
1917–18	$5 978	..
1916–17	4 617	..
	$1 361	..
Operation		
1917–18	$720	..
1916–17	518	..
	$202	..
Maintenance		
1917–18	$330	..
1916–17	292	..
	$38	..
Auxiliary		
1917–18	$203	..
1916–17	162	..
	$41	..
Fixed charges		
1917–18	$65	..
1916–17	66	..
	$1	..
Debt service		
1917–18	.....	
1916–17	.....	
	.....	
Outlay		
1917–18	$95	..
1916–17	.....	
	$95	..
Total		
1917–18	$7 691	..
1916–17	5 682	..
	$2 009	..

Town of Genoa, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	5	$104 891	.0200
.....	.....	67 311	.....
.....	.....	43 100	.....
10	1	69 381	.00448
11	1	40 964	.00793
12	1	65 571	.00700
Total	8	391 218	.01380
Average rate		.....	.00985
Total 1917–18		$431 233	.015
Balance 1916		$459 24	
Balance 1917		227 19	
		$232 05	
Tax 1917		5 402 23	
Real tax		$5 634 28	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$175	..
1916–17	.....	
	$175	..
Instruction		
1917–18	$4 950	..
1916–17	4 665	58
	$284	42
Operation		
1917–18	$666	..
1916–17	763	32
	$97	32
Maintenance		
1917–18	.....	
1916–17	$249	21
	$249	21

Cayuga county — *Continued*

Town of Genoa, Unit No. 1

	Assessed valuation
Tax 1918	$6 469 50
Real tax 1917	5 634 28
Real increase	$834 22

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$575 ..
1916–17	470 96
	$104 04
Fixed charges	
1917–18	.....
1916–17	$60 24
	$60 24
Emergency	
1917–18	$434 50
1916–17	.....
	$434 50
Debt service	
1917–18	$1 491 ..
1916–17	1 516 90
	$25 90
Outlay	
1917–18	$200 ..
1916–17	127 41
	$72 59
Total	
1917–18	$8 491 50
1916–17	7 853 62
	$637 88

Town of Genoa, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
5	1	$71 960	.00542
6	5	168 875	.00770
.....	.....	25 125	.....
.....	.....	55 000	.....
.....	.....	47 730	.....
8	1	78 612	.00599
9	1	52 850	.00600
13	1	57 316	.00610
Total	9	527 468	.00689
Average rate		.....	.00624
Total 1917–18		$553 793	.015

Balance 1916	$554 30
Balance 1917	340 68
	$213 62
Tax 1917	3 634 84
Real tax	$3 848 46
Tax 1918	$8 307 15
Real tax 1917	3 848 46
Real increase	$4 458 69

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$215 ..
1916–17	25 46
	$189 54
Instruction	
1917–18	$5 142 42
1916–17	4 425 60
	$716 82
Operation	
1917–18	$840 ..
1916–17	558 73
	$281 27
Maintenance	
1917–18	$170 ..
1916–17	29 94
	$140 06
Auxiliary	
1917–18	$110 ..
1916–17	69 37
	$40 63
Fixed charges	
1917–18	$70 ..
1916–17	119 86
	$49 86
Debt service	
1917–18	$1 004 ..
1916–17	230 ..
	$774 ..
Outlay	
1917–18	$2 757 57
1916–17	676 28
	$2 081 29
Total	
1917–18	$10 308 99
1916–17	6 135 24
	$4 173 75

Cayuga county — *Continued*

Town of Ira

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$307 615	.00960
2	1	65 231	.00399
3	1	47 129	.00544
4	1	29 057	.00809
5	1	28 421	.00943
6	1	74 657	.00505
7	1	43 098	.00749
8	1	52 920	.00557
9	1	50 586	.00850
10	1	38 256	.01050
11	1	39 280	.00692
12	1	49 097	.00700
13	Contract	53 090	.....
14	Contract	36 765	.00159
Total	16	$915 202	.00707
Average rate		.....	.00685
Total 1917–18		$924 392	.01
Balance 1916		$1 846 05	
Balance 1917		1 798 46	
		$47 59	
Tax 1917		6 495 44	
Real tax		$6 543 03	
Tax 1918		$9 243 92	
Real tax 1917		6 543 03	
Real increase		$2 700 89	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$375	..
1916–17	76	..
	$299	..
Instruction		
1917–18	$8 600	..
1916–17	7 933	..
	$667	..
Operation		
1917–18	$1 350	..
1916–17	676	..
	$674	..
Maintenance		
1917–18	$470	..
1916–17	710	..
	$240	..
Auxiliary		
1917–18	$275	..
1916–17	388	..
	$113	..
Fixed charges		
1917–18	$475	..
1916–17	112	..
	$363	..
Debt service		
1917–18	$300	..
1916–17	.....	
	$300	..
Outlay		
1917–18	.....	
1916–17	.....	
Total		
1917–18	$11 845	..
1916–17	9 895	..
	$1 950	..

Town of Locke

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$65 600	.00549
2	1	35 930	.00700
3	1	30 010	.00750
4	3	205 075	.00080
5	1	36 620	.00989
6	1	22 270	.00897
7	1	25 028	.00466
8	1	40 275	.00719
Total	10	$460 808	.0042
Average rate		.....	.00642
Total 1917–18		$478 708	.0117
Balance 1916		$3 105 04	
Balance 1917		788 22	
		$2 316 82	
		$2 316 82	
Tax 1917		1 968 40	
Actual tax		$4 285 22	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	.....	
Instruction		
1917–18	$4 670	..
1916–17	3 954	..
	$716	..
Operation		
1917–18	$1 030	..
1916–17	743	..
	$287	..
Maintenance		
1917–18	$250	..
1916–17	212	..
	$38	..
Fixed charges		
1917–18	.....	
1916–17	$54	..
	$54	..
Debt service		
1917–18	$720	..
1916–17	748	..
	$28	..

Cayuga county — *Continued*

Town of Locke

	Assessed valuation
Tax 1918	$5 601 02
	4 285 22
Real increase	$1 315 80

Expenditures 1916–17 and budget 1917–18

Outlay	
1917–18	$300 ..
1916–17	83 ..
	$217 ..
Auxiliary	
1917–18	$50 ..
1916–17	65 ..
	$15 ..
Total	
1917–18	$7 020 ..
1916–17	5 859 ..
	$1 161 ..

Town of Menz

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	12	$636 315	.01162
2	Contract	52 870	.00238
3	1	123 030	.00205
4	1	111 858	.00269
5	1	112 496	.00285
Total	15	$1 036 569	.00810
Average rate		.....	.00431
Total 1917–18		$1 036 569	.0109

Balance 1916	$350 93
Balance 1917	129 77
	$221 16
Tax 1917	8 400 34
Real tax	$8 621 50
Tax 1918	$11 402 16
Real tax 1917	8 621 50
Real increase	$2 780 66

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$950 ..
1916–17	71 ..
	$879 ..
Instruction	
1917–18	$9 450 ..
1916–17	8 788 ..
	$662 ..
Operation	
1917–18	$2 565 ..
1916–17	1 795 ..
	$770 ..
Maintenance	
1917–18	$385 ..
1916–17	1 064 ..
	$679 ..
Fixed charges	
1917–18	$165 ..
1916–17	195 ..
	$30 ..
Debt service	
1917–18	$575 ..
1916–17	1 672 ..
	$1 097 ..
Outlay	
1917–18	$740 ..
1916–17	.....
	$740 ..
Auxiliary	
1917–18	$400 ..
1916–17	206 ..
	$194 ..
Total	
1917–18	$15 230 ..
1916–17	13 791 ..
	$1 439 ..

Town of Montezuma

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$74 110	.01000
2	1	48 630	.00751
3	1	52 875	.00600
4	1	50 871	.00533
5	1	79 162	.00500

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	.....
1916–17	$13 ..
	$13 ..

Cayuga county — *Continued*

Town of Montezuma

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
6	1	$222 763	.00200
7	1	441 396	.00135
Total	8	$969 807	.00323
Average rate		.....	.00531
Total 1917–18		$999 365	.0049
Balance 1916		$210 59	
Balance 1917		1 04	
		$209 55	
Tax 1917		3 136 23	
Real tax		$3 345 78	
Tax 1918		$4 897 29	
Real tax 1917		3 345 78	
Real increase		$1 551 51	

Expenditures 1916–17 and budget 1917–18		
Instruction		
1917–18	$4 070 ..	
1916–17	3 548 ..	
	$522 ..	
Operation		
1917–18	$560 ..	
1916–17	410 ..	
	$150 ..	
Maintenance		
1917–18	$220 ..	
1916–17	388 ..	
	$168 ..	
Fixed charges		
1917–18	.....	
1916–17	$39 ..	
	$39 ..	
Total		
1917–18	$4 850 ..	
1916–17	4 398 ..	
	$452 ..	

Town of Moravia

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$58 468	.00600
3	1	55 128	.00750
4	1	71 326	.00500
5	1	53 400	.00600
6	1	42 649	.00936
7	1	88 302	.00128
Total	6	$369 273	.0058
Average rate		.....	.00635
Total 1917–18		$370 475	.007
Balance 1916		$131 84	
Balance 1917		115 85	
		$15 99	
Tax 1917		2 159 51	
Actual tax		$2 175 50	
Tax 1918		$2 593 32	
Real tax		2 175 50	
Real increase		$417 82	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$150 ..	
1916–17	.....	
	$150 ..	
Instruction		
1917–18	$2 655 ..	
1916–17	2 579 ..	
	$76 ..	
Operation		
1917–18	$175 ..	
1916–17	314 ..	
	$139 ..	
Maintenance		
1917–18	$200 ..	
1916–17	48 ..	
	$152 ..	
Fixed charges		
1917–18	$258 ..	
1916–17	25 ..	
	$233 ..	
Debt service		
1917–18	.....	
1916–17	$6 ..	
	$6 ..	
Outlay		
1917–18	.....	
1916–17	.....	
	.....	
Auxiliary		
1917–18	$30 ..	
1916–17	72 ..	
	$42 ..	
Total		
1917–18	$3 468 ..	
1916–17	3 044 ..	
	$424 ..	

Cayuga county — *Continued*

Town of Niles

Dist.	Teachers	Assessed valuation	Tax rate 1917–17
1	1	$79 910	.00520
2	1	49 650	.00850
3	1	59 200	.00725
4	1	56 715	.00551
5	1	48 475	.00726
6	1	49 750	.00724
7	1	39 687	.00711
8	1	63 088	.00500
9	1	42 603	.00550
10	1	31 850	.00872
11	1	29 781	.00800
12	1	110 520	.00360
Total	12	$661 229	.00625
Average rate		.....	.00657
Total 1917–18		$668 321	.0071
Balance 1916		$441 30	
Balance 1917		307 32	
		$133 98	
Tax 1917		4 136 41	
Real tax		$4 270 39	
Tax 1917–18		$4 745 08	
Real tax 1916–17		4 270 39	
Real increase		$474 69	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$300 ..
1916–17	.....
	$300 ..
Instruction	
1917–18	$5 184 ..
1916–17	4 990 ..
	$194 ..
Operation	
1917–18	$560 ..
1916–17	530 ..
	$30 ..
Maintenance	
1917–18	$111 ..
1916–17	303 ..
	$192 ..
Auxiliary	
1917–18	$120 ..
1916–17	89 ..
	$31 ..
Fixed charges	
1917–18	.....
1916–17	$97 ..
	$97 ..
Debt service	
1917–18	.....
1916–17	$39 ..
	$39 ..
Outlay	
1917–18	.....
1916–17	$9 ..
	$9 ..
Total	
1917–18	$6 275 ..
1916–17	6 057 ..
	$218 ..

Town of Scipio

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$105 926	.00401
2	1	116 323	.00267
3	1	60 816	.00577
4	1	73 155	.00502
5	1	79 588	.01000
6	1	77 923	.00513
7	1	66 618	.00480
8	1	88 142	.00405
9	1	51 458	.00785
10	1	43 804	.00627
11	1	68 467	.00520
12	1	104 764	.00381
13	1	134 578	.00256
14	1	39 934	.00659
Total	14	$1 111 496	.00486
Average rate		.....	.00527
Total 1917–18		$1 125 495	.0067

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$300 ..
1916–17	.....
	$300 ..
Instruction	
1917–18	$5 000 ..
1916–17	5 975 ..
	$975 ..
Operation	
1917–18	$587 60
1916–17	631 ..
	$43 40
Maintenance	
1917–18	$600 ..
1916–17	422 ..
	$178 ..

Cayuga county — *Con'inued*

Town of Scipio

	Assessed valuation
Balance 1916	$734 80
Balance 1917	571 54
	$163 26
Tax 1917	5 402 32
Real tax	$5 565 58
Tax 1918	$6 775 ..
Real tax 1917	5 565 58
Real increase	$1 209 42

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	.....
1916–17	$175 ..
	$175 ..
Fixed charges	
1917–18	$100 ..
1916–17	83 ..
	$17 ..
Debt service	
1917–18	$170 40
1916–17	178 ..
	$7 60
Outlay	
1917–18	.....
1916–17	$136 ..
	$136 ..
Total	
1917–18	$6 758 ..
1916–17	7 600 ..
	$842 ..

Town of Sempronius

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$40 589	.00799
2	1	32 100	.01012
3	1	41 123	.0031
4	..	.....	.....
5	1	53 332	.00599
6	1	51 487	.00550
7	1	39 889	.00715
8	1	66 679	.00499
9	1	33 000	.00935
10	1	36 700	.00695
Total	9	$394 899	.0070
Average rate		.....	.05635
Total 1917–18		$395 140	.009

Balance 1916	$178 91
Balance 1917	137 86
	$41 05
Tax 1917	2 778 75
Real tax	$2 819 80
Tax 1918	$3 556 28
Real tax	2 819 80
Real increase	$736 48

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$50 ..
1916–17	7 ..
	$43 ..
Instruction	
1917–18	$3 847 ..
1916–17	3 607 ..
	$240 ..
Operation	
1917–18	$450 ..
1916–17	375 ..
	$75 ..
Maintenance	
1917–18	$300 ..
1916–17	156 ..
	$144 ..
Fixed charges	
1917–18	$400 ..
1916–17	61 ..
	$339 ..
Debt service	
1917–18	.....
1916–17	$11 ..
	$11 ..
Outlay	.....
Auxiliary	
1917–18	$45 ..
1916–17	59 ..
	$14 ..
Total	
1917–18	$5 092 ..
1916–17	4 276 ..
	$816 ..

Cayuga county — *Continued*

Town of Sennett

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$118 000	.00304
2	1	180 708	.00239
3	1	136 080	.00440
4	Contract	79 940	.00629
5	1	83 040	.00370
6	1	92 593	.00245
7	2	390 208	.00269
8	1	77 500	.00392
9	1	72 000	.00437
Total	9	$1 229 069	.00333
Average rate			.00369
Total 1917–18		$1 245 595	.0481
Balance 1916		$696 35	
Balance 1917		254 84	
		$441 51	
Tax 1917		4 096 37	
Real tax		$4 537 88	
Tax 1918		$6 000 ..	
Real tax 1917		4 537 88	
Real increase		$1 462 12	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$250 ..
1916–17	62 ..
	$188 ..
Instruction	
1917–18	$4 810 ..
1916–17	4 332 ..
	$478 ..
Operation	
1917–18	$650 ..
1916–17	656 ..
	$6 ..
Maintenance	
1917–18	$100 ..
1916–17	598 ..
	$498 ..
Fixed charges	
1917–18	$190 ..
1916–17	104 ..
	$86 ..
Debt service	
1917–18	.....
1916–17	$17 ..
	$17 ..
Auxiliary	
1917–18	.....
1916–17	$80 ..
	$80 ..
Total	
1917–18	$6 000 ..
1916–17	5 849 ..
	$151 ..

Town of Sterling

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	..	.....	.....
2	1	$129 442	.00660
3	..	.....	.....
4	1	80 148	.00449
5	..	.....	.....
6	1	110 591	.00361
7	..	.....	.....
8	2	134 287	.00558
9	1	88 043	.00397
10	1	100 848	.00347
11	1	72 999	.00513
12	1	38 591	.00800
13	1	45 980	.00671
14	..	.....	.....
15	1	51 567	.00630
16	1	152 241	.00279
17	1	148 390	.00252
18	1	47 162	.00583
19	7	483 455	.00800
Total	21	$1 683 744	.00576
Average rate		.....	.00521
Total 1917–18		$1 499 175	.0079
Balance 1916		$2 499 97	
Balance 1917		2 352 84	
		$147 13	
Tax 1917		9 713 86	
Real tax		$9 860 99	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$500 ..
1916–17	161 ..
	$339 ..
Instruction	
1917–18	$10 789 ..
1916–17	10 268 ..
	$521 ..
Operation	
1917–18	$1 610 ..
1916–17	1 420 ..
	$190 ..
Maintenance	
1917–18	$1 050 ..
1916–17	773 ..
	$277 ..
Fixed charges	
1917–18	$100 ..
1916–17	150 ..
	$50 ..
Debt service	
1917–18	$275 ..
1916–17	269 ..
	$6 ..

Cayuga county — *Continued*

Town of Sterling

	Assessed valuation
Tax 1918	$11 844 69
Real tax 1917	9 860 99
Real increase	$1 983 70

Expenditures 1916–17 and budget 1917–18

Outlay		
1917–18	.....	
1916–17	$46	..
	$46	..
Auxiliary		
1917–18	$150	..
1916–17	193	..
	$43	..
Total		
1917–18	$14 474	..
1916–17	13 280	..
	$1 194	..

Town of Summerhill

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$28 360	.00893
2	1	41 051	.00400
3	Contract	28 620	.....
4	1	40 511	.00807
6	1	46 819	.00700
7	1	33 507	.00700
8	Contract	25 633	.00416
9	1	20 220	.00100
10	1	39 944	.00900
Total	7	$304 725	.0065
Average rate		.....	.00614
Total 1917–18		$308 712	.00907
Balance 1916		$371 53	
Balance 1917		272 02	
		$99 51	
Tax 1917		1 986 76	
Real tax		$2 086 27	
Tax 1918		$2 800 01	
Real tax		2 086 27	
Real increase		$713 74	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$100	..
1916–17	.....	
	$100	..
Instruction		
1917–18	$3 021	..
1916–17	2 836	..
	$185	..
Operation		
1917–18	$400	..
1916–17	275	..
	$125	..
Maintenance		
1917–18	$60	..
1916–17	63	..
	$3	..
Fixed charges		
1917–18	.....	
1916–17	$51	..
	$51	..
Outlay		
1917–18	.....	
1916–17	$156	..
	$156	..
Auxiliary		
1917–18	$357	..
1916–17	397	..
	$40	..
Total		
1917–18	$3 928	..
1916–17	3 778	..
	$160	..

Town of Throop

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$234 309	.00343
2	1	68 918	.00570
3	1	127 152	.00257
4	1	82 960	.00400
5	1	77 913	.00398
6	1	81 443	.00367
Total	7	$672 695	.00366

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$327	..
1916–17	23	..
	$304	..
Instruction		
1917–18	$3 293	..
1916–17	2 913	..
	$380	..

Cayuga county — *Continued*

Town of Throop

	Assessed valuation	Tax rate 1916–17
Average rate	.....	.00389
Total 1917–18	$659 210	.0600
Balance 1916	$521 21	
Balance 1917	.....	
	$521 21	
Tax 1917	2 467 ..	
Real tax	$2 988 21	
Tax 1918	$3 955 26	
Real tax 1917	2 988 21	
Real increase	$967 05	

Expenditures 1916–17 and budget 1917–18

Operation		
1917–18	$443 ..	
1916–17	433 ..	
	$10 ..	
Maintenance		
1917–18	$50 ..	
1916–17	389 ..	
	$339 ..	
Fixed charges		
1917–18	$34 ..	
1916–17	62 ..	
	$28 ..	
Outlay		
1917–18	$18 ..	
1916–17	.....	
	$18 ..	
Auxiliary		
1917–18	$600 ..	
1916–17	24 ..	
	$576 ..	
Total		
1917–18	$4 765 ..	
1916–17	3 844 ..	
	$921 ..	

Town of Venice

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$48 462	.00699
2	1	44 200	.00612
3	1	111 732	.00400
4	1	84 701	.00444
5	1	55 850	.00603
6	1	49 615	.00580
7	1	42 732	.00700
8	1	49 739	.00651
9	1	39 150	.00768
10	1	80 760	.00501
11	1	65 357	.00700
12	1	32 744	.00750
Total	12	$705 042	.00580
Average rate		.....	.00617
Total 1917–18		$688 975	.0082
Balance 1917		$1 009 09	
Balance 1916		829 54	
		$179 55	
Tax 1917		4 090 24	
Real tax		$3 910 69	
Tax 1918		$5 649 66	
Real tax 1917		3 910 69	
Real increase		$1 738 97	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$275 ..	
1916–17	.....	
	$275 ..	
Instruction		
1917–18	$4 463 ..	
1916–17	4 907 ..	
	$444 ..	
Operation		
1917–18	$701 ..	
1916–17	499 ..	
	$202 ..	
Maintenance		
1917–18	$182 ..	
1916–17	173 ..	
	$9 ..	
Auxiliary		
1917–18	$100 ..	
1916–17	118 ..	
	$18 ..	
Fixed charges		
1917–18	$219 ..	
1916–17	69 ..	
	$150 ..	
Outlay		
1917–18	$50	
1916–17	33...	
	$17 ..	
Total		
1917–18	$5 990 ..	
1916–17	5 799 ..	
	$191 ..	

Cayuga county — *Concluded*

Town of Victory

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$77 251	.00453
2	1	63 550	.00397
3	1	39 735	.00999
4	1	51 118	.00579
5	..	.....	.....
6	1	67 421	.00710
7	..	.....	.....
8	1	49 495	.00535
9	1	34 600	.00795
10	1	46 000	.00583
11	1	112 113	.00330
12	1	48 000	.00606
Total	10	$589 283	.00550
Average rate		.....	.00598
Total 1917–18		.....	.0086
Balance 1916		$327 30	
Balance 1917		302 08	
		$25 22	
Tax 1917		3 245 24	
Real tax		$3 270 46	
Tax 1917–18		$5 026 05	
Real tax 1916–17		3 270 46	
Real increase		$1 755 59	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$365 ..
1916–17	66 ..
	$299 ..
Instruction	
1917–18	$4 515 ..
1916–17	4 126 ..
	$389 ..
Operation	
1917–18	$675 ..
1916–17	388 ..
	$287 ..
Maintenance	
1917–18	$220 ..
1916–17	112 ..
	$108 ..
Auxiliary	
1917–18	$95 ..
1916–17	6 ..
	$89 ..
Fixed charges	
1917–18	$140 ..
1916–17	52 ..
	$88 ..
Debt service	
1917–18	.....
1916–17	.....
	.....
Outlay	
1917–18	$400 ..
1916–17	.....
	$400 ..
Total	
1917–18	$6 410 ..
1916–17	4 750 ..
	$1 660 ..

Chautauqua county

Town of Arkwright

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$44 201	.0081
2	1	71 602	.0113
3	1	46 629	.0070
4	1	41 380	.0090
5	1	29 766	.0100
6	1	38 359	.0078
7	1	35 230	.0080
8	1	45 670	.0082
Total	8	$352 837	.0088
Average rate		.....	.0087
Total 1917–18		.....	.....

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$245 ..
1916–17	22 60
	$222 40
Instruction	
1917–18	$4 885 ..
1916–17	3 444 06
	$1 440 94
Operation	
1917–18	.....
1916–17	$317 42
	$317 42

Chautauqua county — *Continued*

Town of Arkwright

	Assessed valuation
Balance 1916	$504 85
Balance 1917	303 75
	$201 50
Tax 1917	3 121 46
Real tax	$3 322 96

Expenditures 1916–17 and budget 1917–18	
Maintenance	
1917–18	.....
1916–17	$172 23
	$172 23
Auxiliary	
1917–18	$155 ..
1916–17	71 ..
	$84 ..
Fixed charges	
1917–18	$15 ..
1916–17	7 50
	$7 50
Debt service	
1917–18	.....
1916–17	$552 15
	$552 15
Outlay	
1917–18	.....
1916–17	$6 75
	$6 75
Total	
1917–18	$5 300 ..
1916–17	4 593 71
	$706 29

Town of Busti

Dist.	Teachers	Assessed valuation	Tax rates 1916–17
1	8	$870 398	.00702
2	1	104 343	.00400
3	1	20 165	.00891
4	1	29 933	.01534
5	1	39 213	.00738
6	1	30 825	.00800
7	1	110 955	.01000
8	1	30 571	.01000
9	1	20 675	.01290
10	1	22 213	.01850
11	2	81 220	.00995
12	1	28 480	.00800
Total	12	$1 388 991	.0078
Average rate		.....	.0100
Total 1917–18		$1 513 036	.0100

Balance 1916	$2 287 44
Balance 1917	313 62
	$973 82
Tax 1917	10 837 42
Real tax	$11 811 24
Tax 1918	$15 130 36
Real tax	11 811 24
Real increase	$3 319 12

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$704 ..
1916–17	114 28
	$589 72
Instruction	
1917–18	$12 986 ..
1916–17	11 425 84
	$1 560 16
Operation	
1917–18	$2 050 ..
1916–17	1 622 85
	$427 15
Maintenance	
1917–18	$530 ..
1916–17	1 332 62
	$802 62
Fixed charges	
1917–18	$100 ..
1916–17	136 51
	$36 51
Auxiliary	
1917–18	$250 ..
1916–17	346 86
	$96 86
Outlay	
1917–18	$175 ..
1916–17	1 145 71
	$970 71
Debt	
1917–18	$1 788 ..
1916–17	787 40
	$1 000 60
Total	
1917–18	$18 583 ..
1916–17	16 912 07
	$1 670 93

Chautauqua county — *Continued*

Town of Carroll

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$118 361	.0033
2	7	392 645	.0128
3	1	51 659	.0071
4	1	32 074	.0078
5	1	25 000	.0148
6	1	20 848	.0158
7	1	71 010	.0115
8	1	17 300	.0139
Total	14	$728 897	.0106
Average rate			.0109
Total 1917–18		$833 665	.01
Balance 1917		$510 74	
Balance 1916		503 86	
		$6 88	
Tax 1917		$7 782 97	
		6 88	
Real tax		$7 776 09	
Tax 1918		$8 336 65	
Real tax 1917		7 776 09	
Real increase		$560 56	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$600 ..
1916–17	43 ..
	$557 ..
Instruction	
1917–18	$7 000 ..
1916–17	7 343 ..
	$343 ..
Operation	
1917–18	$700 ..
1916–17	928 .
	$228 ..
Maintenance	
1917–18	$700 ..
1916–17	187 ..
	$513 ..
Auxiliary	
1917–18	$437 ..
1916–17	118 ..
	$319 ..
Fixed charges	
1917–18	$400 ..
1916–17	123 ..
	$277 ..
Outlay	
1917–18	.....
1916–17	$1 637 ..
	$1 637 ..
Total	
1917–18	$3 837 ..
1916–17	10 379 ..
	$6 542 ..

Town of Cherry Creek

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	7	$249 891	.0206
2	1	92 104	.0045
3	1	16 020	.0156
4	1	17 002	.0175
5	1	25 754	.0120
6	1	48 965	.0067
7	Contract	15 529	.0010
8	1	78 334	.0045
10	1	29 898	.0090
Total	14	$573 597	.0128
Average rate			.0102
Total 1917–18		$610 479	.02
Balance 1916		$857 09	
Balance 1917		476 41	
		$380 68	
Tax 1917		7 379 53	
		$7 760 21	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$900 ..
1916–17	151 ..
	$749 ..
Instruction	
1917–18	$9 125 ..
1916–17	7 403 ..
	$1 722 ..
Operation	
1917–18	$1 485 00
1916–17	1 423 ..
	$62 ..
Maintenance	
1917–18	$1 250 ..
1916–17	1 298 ..
	$48 ..
Auxiliary	
1917–18	$350 ..
1916–17	188 ..
	$162 ..

Chautauqua county — *Continued*

Town of Cherry Creek

	Assessed valuation
Tax 1918	$12 209 59
Real tax 1917	7 760 21
Real increase	$4 449 38

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$1 200 ..
1916–17	87 ..
	$1 113 ..
Outlay	
1917–18	.....
1916–17	$99 ..
	$99 ..
Debt service	
1917–18	$435 ..
1916–17	428 ..
	$7 ..
Total	
1917–18	$14 745 ..
1916–17	11 077 ..
	$3 668 ..

Town of Clymer

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$68 082	.00399
2	1	75 754	.00464
3	6	351 628	.01096
4	1	38 057	.00912
5	1	79 410	.00400
6	1	82 450	.00489
7	1	77 924	.00503
Total	12	$773 305	.0076
Average rate		.....	.00609
Total 1917–18		$714 020	.0105
Balance 1916		$350 61	
Balance 1917		323 34	
		$27 27	
Tax 1917		$5 940 65	
Real tax		$5 967 92	
Tax 1918		$7 497 00	
Real tax 1917		5 967 92	
Real increase		$1 529 08	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$155 ..
1916–17	79 79
	$75 21
Instruction	
1917–18	$7 527 ..
1916–17	6 843 91
	$683 09
Operation	
1917–18	$1 012 ..
1916–17	1 071 21
	$59 21
Maintenance	
1917–18	$350 ..
1916–17	187 36
	$162 64
Fixed charges	
1917–18	$20 ..
1916–17	164 62
	$144 62
Auxiliary	
1917–18	$100 ..
1916–17	121 50
	$21 50
Outlay	
1917–18	$378 ..
1916–17	4 95
	$373 05
Debt	
1917–18	$800 ..
1916–17	3 492 46
	$2 692 46
Total	
1917–18	$10 342 ..
1916–17	11 965 80
	$1 623 80

Chautauqua county — *Continued*

Town of Ellington

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$27 930	.0079
2	7	119 245	.0347
3	1	60 915	.0050
4	1	35 477	.0100
5	1	22 589	.0090
6	1	24 950	.0120
7	1	33 540	.0069
9	1	86 548	.0040
10	1	42 057	.0066
11	1	26 140	.0098
12	1	19 230	.0116
Total	17	$498 621	.0137
Average rate			.0107
Total 1917–18		$508 157	.019
Balance 1917		$ 1356 26	
Balance 1916		386 04	
		$970 22	
Tax 1917		6 851 03	
Real tax		$5 880 81	
Tax 1918		$9 655 00	
Real tax 1917		5 880 81	
Real increase		$3 774 19	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$333 ..
1916–17	28 ..
	$305 ..
Instruction	
1917–18	$9 860 ..
1916–17	8 573 ..
	$1 287 ..
Operation	
1917–18	$1 395 ..
1916–17	938 ..
	$457 ..
Maintenance	
1917–18	$140 ..
1916–17	200 ..
	$60 ..
Fixed charges	
1917–18	$70 ..
1916–17	126 ..
	$56 ..
Debt service	
1917–18	$775 ..
1916–17	825 ..
	$50 ..
Outlay	
1917–18	$90 ..
1916–17	49 ..
	$41 ..
Auxiliary	
1917–18	$275 ..
1916–17	243 ..
	$32 ..
Total	
1917–18	$12 938
1916–17	10 982
	$1 956

Town of French Creek

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$47 646	.00777
2	1	58 540	.00482
3	1	49 090	.00686
4	1	31 500	.00849
5	1	46 836	.00520
6	1	47 547	.00600
7	1	12 110	.01754
8	1	12 500	.01359
9	1	12 588	.01690
Total	9	$318 624	.00748
Average rate			.00968
Total 1917–18		$322 229	.011
Balance 1917		$348 37	
Balance 1916		344 14	
		$4 28	
Tax 1917		2 386 28	
Real tax		$2 390 51	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$132 ..
1916–17	45
	$131 55
Instruction	
1917–18	$4 112 ..
1916–17	3 493 94
	$618 06
Operation	
1917–18	$315 ..
1916–17	294 34
	120 66
Maintenance	
1917–18	$390 00
1916–17	290 82
	$99 18

Chautauqua county — *Con'inued*

Town of French Creek

	Assessed valuation
Tax 1918	$3 544 52
Real tax 1917	2 390 51
Real increase	$1 154 01

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$25 ..
1916–17	3 75
	$21 25
Auxiliary	
1917–18	$50 ..
1916–17	60 85
	$10 85
Outlay	
1917–18	$450 ..
1916–17	29 58
	$420 42
Debt	
1917–18	.....
1916–17	90
Total	
1917–18	$5 474 ..
1916–17	4 174 63
	$1 299 37

Town of Hanover

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$222 450	.0036
2	1	47 615	.0075
3	1	86 756	.0043
4	1	62 836	.0043
5	1	65 741	.0052
6	1	106 656	.0062
7	1	179 356	.0025
9	1	85 975	.0040
10	1	95 884	.0038
11	1	110 893	.0045
12	1	59 253	.0055
13	1	47 127	.0070
14	3	670 487	.0037
15	1	44 599	.0089
16	9	512 619	.0161
Total	25	$2 398 247	.0068
Average rate		.....	.0052
Total 1917–18		.....	.....
Balance 1916		$1 968 55	
Balance 1917		1 160 52	
		$808 03	
Tax 1917		$16 309 83	
Real tax		$17 117 86	
Tax 1918		.....	
Real tax 1917		.....	
Real increase		.....	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$575 ..
1916–17	289 58
	$285 42
Instruction	
1917–18	$16 188 ..
1916–17	13 745 57
	$2 442 43
Operation	
1917–18	$2 050 ..
1916–17	2 108 15
	$58 15
Maintenance	
1917–18	$4 037 ..
1916–17	2 158 54
	$1 878 46
Auxiliary	
1917–18	$725 00
1916–17	419 84
	$305 16
Fixed charges	
1917–18	$125 ..
1916–17	170 73
	$45 73
Debt service	
1917–18	.....
1916–17	$8 233 ..
	$8 233 ..
Outlay	
1917–18	$2 700 ..
1916–17	236 27
	$2 463 73
Total	
1917–18	$26 400 ..
1916–17	27 361 68
	$961 68

Chautauqua county — *Continued*

Town of Harmony

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$90 325	.00499
2	1	43 366	.00775
3	3	371 590	.00939
4	1	90 558	.00464
5	1	62 010	.00613
6	5	192 574	.01458
7	1	37 426	.00550
8	2	197 497	.00420
9	1	82 351	.00251
10	1	46 675	.00650
11	1	64 424	.00477
13	1	32 664	.00500
14	1	54 977	.00500
15	Contract	228 405	.00250
16	2	174 754	.00485
17	1	60 959	.00500
18	1	72 092	.00415
19	1	44 181	.00841
20	1	36 250	.00798
Total	26	$1 983 078	.00645
Average rate			.00599
Total 1917–18		$2 075 480	.01021
Balance 1916		$1 830 82	
Balance 1917		1 368 91	
		$461 91	
Tax 1917		12 868 13	
Real tax		$13 330 04	
Tax 1918		$21 184 ..	
Real tax 1917		13 330 04	
Real increase		$7 853 96	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$475 ..
1916–17	80 18
	$394 82
Instruction	
1917–18	$14 583 50
1916–17	11 883 54
	$2 699 92
Operation	
1917–18	$1 799 ..
1916–17	1 893 45
	$94 45
Maintenance	
1917–18	$200 ..
1916–17	726 17
	$526 17
Fixed charges	
1917–18	$80 ..
1916–17	68 21
	$11 79
Auxiliary	
1917–18	$312 50
1916–17	898 94
	$586 44
Outlay	
1917–18	$5 000 ..
1916–17	444 64
	$4 555 36
Debt	
1917–18	$1 500 ..
1916–17	2 528 60
	$1 028 60
Total	
1917–18	$25 100 ..
1916–17	18 523 73
	$6 576 27

Town of Kiantone

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$91 461	.0036
2	1	61 830	.0060
3	2	164 600	.0115
4	1	82 521	.0045
5	1	226 583	.0013
Total	6	$626 995	.0051
Average rate			.0054
Total 1917–18		$427 469	.011187
Balance 1916		$243 00	
Balance 1917		98 20	
		$144 80	
Tax 1917		3 249 26	
Real tax		$3 394 06	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$110 ..
1916–17	.....
	$110 ..
Instruction	
1917–18	$3 335 ..
1916–17	2 747 ..
	$588 ..
Operation	
1917–18	$550 ..
1916–17	439 ..
	$111 ..
Maintenance	
1917–18	$100 ..
1916–17	773 ..
	$673 ..

Chautauqua county — *Continued*

Town of Kiantone

	Assessed valuation
Tax 1918	$4 782 50
Real tax 1917	3 394 06
Real increase	$1 388 44

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$8 ..
1916–17	77 ..
	$69 ..
Debt service	
1917–18	$605 ..
1916–17	615 ..
	$10 ..
Outlay	
1917–18	.....
1916–17	$80 ..
	$80 ..
Auxiliary	
1917–18	$75 ..
1916–17	66 ..
	$9 ..
Total	
1917–18	$4 783 ..
1916–17	4 797 ..
	$14 ..

Town of Poland

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$116 418	.0050
2	1	19 337	.0120
3	1	39 758	.0088
5	1	96 030	.0045
6	1	50 908	.0100
8	2	181 258	.0062
9	1	27 940	.0090
10	4	233 374	.0122
Total	12	$765 023	.0082
Average rate		.....	.0085
Total 1917–18		.....	
Balance 1917		$2 358 17	
Balance 1916		862 20	
		$1 495 97	
Tax 1917		$16 314 82	
		2 358 17	
Real tax		$13 956 65	
Tax 1918		.....	
Real tax 1917		.....	
Real increase		.....	

Expenditures 1916–17 and budget 1917–18

Budget not received

Town of Pomfret

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	Contract	$165 686	.00363
2	1	60 818	.00484
3	1	28 800	.01100
4	2	179 304	.00692
5	1	60 421	.00703
6	1	74 320	.00747
7	1	39 926	.00800
9	1	222 240	.00283
10	2	164 445	.00508
11	1	129 150	.00232

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$830 ..
1916–17	23 ..
	$807 ..
Instruction	
1917–18	$8 100 ..
1916–17	7 357 ..
	$743 ..

Chautauqua county — *Continued*

Town of Pomfret

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
12	1	$19 746	.01266
13	1	70 390	.01226
14	1	30 204	.00847
15	1	66 782	.00713
16	2	128 575	.00700
Total	17	$1 440 807	.0056
Average rate			.00710
Total 1917–18		$2 183 472	.005
Balance 1917		$1 290 77	
Balance 1916		1 511 44	
		$139 33	
Tax 1917		$8 156 92	
		139 33	
Real tax		$8 017 59	
Tax 1918		$10 935 53	
Real tax 1917		8 017 59	
Decrease		$2 917 94	

Expenditures 1916–17 and budget 1917–18	
Operation	
1917–18	$1 250 ..
1916–17	894 ..
	$356 ..
Maintenance	
1917–18	$800 ..
1916–17	954 ..
	$154 ..
Fixed charges	
1917–18	$155 ..
1916–17	90 ..
	$65 ..
Debt service	
1917–18	$480 ..
1916–17	.....
	$480..
Outlay	
1917–18	$1 000 ..
1916–17	2 120 ..
	$1 120 ..
Auxiliary	
1917–18	$900 ..
1916–17	505 ..
	$395 ..
Total	
1917–18	$13 515 ..
1916–17	11 943 ..
	$1 572 ..

Town of Portland

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$158 491	.00250
2	1	72 820	.00500
3	1	347 530	.01985
4	1	149 243	.00500
5	1	103 520	.00350
6	14	755 357	.01451
7	2	146 787	.00599
8	1	132 681	.00315
9	1	275 320	.00396
10	3	270 274	.00599
11	1	59 771	.00632
Total	27	$2 471 794	.0072
Average rate			.00688
Total 1917–18		$2 512 088	.0095
Balance 1916		$1 799 18	
Balance 1917		1 671 02	
		$128 16	
Tax 1917		$17 915 23	
		128 16	
Real tax		$18 043 39	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$905 ..
1916–17	273 ..
	$632 ..
Instruction	
1917–18	$17 825 ..
1916–17	16 140 ..
	$1 685 ..
Operation	
1917–18	$3 625 ..
1916–17	2 386 ..
	$1 239 ..
Maintenance	
1917–18	$950 ..
1916–17	1 381 ..
	$431 ..
Fixed charges	
1917–18	$295 ..
1916–17	464 ..
	$169 ..

Chautauqua county — *Continued*

Town of Portland

	Assessed valuation
Tax 1918	$23 880 38
Real tax 1917	18 043 39
Real increase	$5 836 99

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$1 550 ..
1916–17	3 008 ..
	$1 458 ..
Outlay	
1917–18	$1 650 ..
1916–17	1 261 ..
	$389 ..
Auxiliary	
1917–18	$650 ..
1916–17	563 ..
	$87 ..
Total	
1917–18	$27 450 ..
1916–17	25 476 ..
	$1 974 ..

Town of Ripley

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$169 989	.00247
2	1	286 540	.00200
3	10	916 367	.00710
4	1	413 455	.00200
5	1	45 447	.00800
6	1	63 165	.00649
7	1	44 800	.00899
8	1	39 235	.00550
9	1	65 040	.01009
10	1	38 050	.00600
11	1	40 385	.00800
Total	20	$2 122 473	.0051
Average rate		.....	.0065
Total 1917–18		$2 288 900	.00575

Balance 1917	$930 46
Balance 1916	729 ..
	$201 46
Tax 1917	$10 931 37
	201 46
Real tax	$10 729 91
Tax 1918	$13 160 54
Real tax 1917	10 729 91
Real increase	$2 430 63

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$525 ..
1916–17	85 ..
	$440 ..
Instruction	
1917–18	$12 135 ..
1916–17	10 902 ..
	$1 233 ..
Operation	
1917–18	$1 960 ..
1916–17	1 668 ..
	$292 ..
Maintenance	
1917–18	$500 ..
1916–17	1 166 ..
	$666 ..
Fixed charges	
1917–18	$242 ..
1916–17	138 ..
	$104 ..
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$250 ..
1916–17	.....
Auxiliary	
1917–18	$275 ..
1916–17	175 ..
	$100 ..
Total	
1917–18	$15 887
1916–17	14 134
	$1 753

Town of Sheridan

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$466 795	.0014
2	1	539 436	.0022
3	1	232 405	.0030
4	1	155 140	.0024
5	1	294 516	.0014
6	1	248 570	.0027

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	.....
1916–17	$3 283 ..
Instruction	
1917–18	.....
1916–17	$6 271 15

Chautauqua connty — *Continued*

Town of Sheridan

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
7	2	$288 098	.0035
8	2	343 422	.0030
9	1	204 064	.0024
10	1	78 854	.0051
Total	12	$2 850 300	.0024
Average rate			.0027
Total 1917–18			
Balance 1916		$1 606 37	
Balance 1917		700 34	
		$906 03	
Tax 1917		6 909 01	
Real tax		$7 815 04	

Expenditures 1916–17 and budget 1917–18	
Operation	
1917–18	
1916–17	$742 35
Maintenance	
1917–18	
1916–17	$1 513 53
Auxiliary	
1917–18	
1916–17	$246 20
Fixed charges	
1917–18	
1916–17	$67 25
Debt service	
1917–18	
1916–17	$265 ..
Outlay	
1917–18	
1916–17	$466 43
Total	
1917–18	
1916–17	$9 604 74

Town of Villenova

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$46 756	.0068
2	2	61 941	.0095
3	1	27 330	.0100
4	1	18 866	.0120
5	1	29 300	.0109
6	1	31 529	.0068
7	1	37 939	.0069
8	1	47 325	.0070
9	Schoolhouse in Cattaraugus Co.		
10	1	30 626	.0072
11	1	43 264	.0074
12	1	41 230	.0100
Total	12	$416 106	.0084
Average rate			.0086
Balance 1916		$396 60	
Balance 1917		201 46	
		$195 14	
Tax 1917		$3 483 59	
Real tax		$3 678 73	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$285 ..
1916–17	6 63
	$278 37
Instruction	
1917–18	$6 448 ..
1916–17	4 783 94
	$1 664 06
Operation	
1917–18	
1916–17	$411 45
Auxiliary	
1917–18	$155 ..
1916–17	72 ..
	$83 ..
Maintenance	
1917–18	
1916–17	$321 02
Fixed charges	
1917–18	$225 ..
1916–17	25 38
	$199 62
Debt service	
1917–18	
1916–17	$2 42
Outlay	
1917–18	
1916–17	
Total	
1917–18	$7 113 ..
1916–17	5 622 84
	$1 490 16

Chautauqua county — *Concluded*

Town of Westfield

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$64 495	.00900
3	1	96 790	.00253
4	1	327 488	.00250
5	Contract	341 536	.00124
6	1	152 093	.00202
7	Contract	32 470	.00700
8	1	32 640	.00498
9	1	157 648	.00600
10	1	112 136	.00300
11	1	46 545	.00500
12	1	40 090	.00592
13	1	29 425	.00442
Total	10	$1 433 356	.0032
Average rate			.00446
Total 1917–18		$1 410 732	.006
Balance 1916		$1 358 88	
Balance 1917		857 77	
		$501 11	
Tax 1917		4 651 41	
Real tax		$5 152 52	
Tax 1918		$8 864 42	
Real tax 1917		5 152 52	
Real increase		$3 711 90	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$675 ..
1916–17	58 ..
	$617 ..
Instruction	
1917–18	$5 350 ..
1916–17	4 370 ..
	$980 ..
Operation	
1917–18	$1 150 ..
1916–17	399 ..
	$751 ..
Maintenance	
1917–18	$585 ..
1916–17	1 495 ..
	$910 ..
Fixed charges	
1917–18	$200 ..
1916–17	25 ..
	$175 ..
Debt service	
1917–18	$737 ..
1916–17	566 ..
	$171 ..
Outlay	
1917–18	$1 208 ..
1916–17	.....
	$1 208 ..
Auxiliary	
1917–18	$515 ..
1916–17	481 ..
	$34 ..
Total	
1917–18	$10 420..
1916–17	7 394..
	$3 026..

Chemung county

Town of Ashland

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	4	$238 547	.00920
2	1	175 941	.00156
3	1	18 150	.01100
4	1	49 800	.00619
Total	7	$482 438	.0061
Average rate			.00559
Total 1917–18		$492 324	.0088
Balance 1916		$924 95	
Balance 1917		17 05	
		$907 90	
Tax 1917		2 980 08	
Real tax		$3 887 98	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$300 ..
1916–17	28 76
	$271 24
Instruction	
1917–18	$3 796 66
1916–17	3 387 67
	$408 99
Operation	
1917–18	$730 ..
1916–17	356 69
	$373 31
Maintenance	
1917–18	$250 ..
1916–17	268 24
	$18 24

Chemung county — *Continued*

Town of Ashland

	Assessed valuation
Tax 1918	$4 332 45
Real tax 1917	3 887 98
Real increase	$444 47

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$25 ..
1916–17	40 19
	$15 19
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$425 ..
1916–17	1 088 82
	$663 82
Auxiliary	
1917–18	$75 22
1916–17	52 50
	$22 72
Total	
1917–18	$5 601 88
1916–17	5 222 87
	$379 01

Town of Baldwin

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$30 072	.00847
2	1	31 088	.00700
3	1	21 105	.01000
4	1	27 430	.00860
5	1	24 130	.01663
6	1	28 165	.00800
7	1	18 453	.00900
Total	7	$180 443	.0089
Average rate		.....	.00965
Total 1917–18		$188 048	.016771
Balance 1917		$154 39	
Balance 1916		146 24	
		$8 15	
Tax 1917		1 615 27	
Real tax		$1 607 12	
Tax 1918		$3 153 78	
Real tax 1917		1 607 12	
Real increase		$1 546 66	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$275 ..
1916–17	60 ..
	$274 ..
Instruction	
1917–18	$2 757 24
1916–17	2 451 88
	$305 36
Operation	
1917–18	$400 00
1916–17	294 70
	$105 30
Maintenance	
1917–18	$300 ..
1916–17	65 96
	$234 04
Fixed charges	
1917–18	$25 ..
1916–17	37 75
	$12 75
Outlay	
1917–18	$85 ..
1916–17	.....
	$85 ..
Auxiliary	
1917–18	$61 50
1916–17	43 24
	$18 26
Total	
1917–18	$3 903 74
1916–17	2 894 13
	$1 009 61

Chemung county — *Continued*

Town of Big Flats

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$422 200	.00810
2	1	59 405	.00465
3	1	153 624	.00219
4	1	27 090	.00830
5	1	22 460	.00750
6	1	90 757	.00700
7	1	190 420	.00227
Total	11	$965 956	.0055
Average rate			.00571
Total 1917–18		$969 896	.0082
Balance 1916		$546 54	
Balance 1917		311 07	
		$235 47	
Tax 1917		5 400 67	
Real tax		$5 636 14	
Tax 1918		$7 959 07	
Real tax 1917		5 636 14	
Real increase		$2 322 93	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$430 ..
1916–17	72 73
	$357 27
Instruction	
1917–18	$5 942 ..
1916–17	5 251 76
	$690 24
Operation	
1917–18	$1 190 ..
1916–17	1 013 62
	$176 38
Maintenance	
1917–18	$800 ..
1916–17	270 39
	$529 61
Fixed charges	
1917–18	$150 ..
1916–17	58 32
	$91 68
Outlay	
1917–18	$736 ..
1916–17	438 56
	$297 44
Auxiliary	
1917–18	$127 ..
1916–17	194 61
	$67 61
Total	
1917–18	$9 375 ..
1916–17	7 299 99
	$2 075 01

Town of Catlin

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$28 340	.0092
2	1	18 900	.0112
3	1	16 288	.012
4	1	40 468	.0068
5	1	19 050	.0131
6	1	63 909	.005
7	1	78 484	.0053
8	1	18 500	.0099
9	1	31 408	.0085
10	1	18 575	.013
11	1	12 000	.0137
Total	11	$345 922	.008
Average rate			.00979
Total 1917–18		$258 723	.012
Balance 1916		$583 82	
Balance 1917		460 55	
		$123 27	
Tax 1917		2 787 57	
Real tax		$2 910 84	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$225 ..
1916–17	4 35
	$220 65
Instruction	
1917–18	$4 929 ..
1916–17	3 996 84
	$932 16
Operation	
1917–18	$650 ..
1916–17	513 02
	$136 98
Maintenance	
1917–18	$300 ..
1916–17	230 53
	$69 47
Auxiliary	
1917–18	$50 ..
1916–17	26 75
	$23 25

Chemung county — *Continued*

Town of Catlin

	Assessed valuation
Tax 1918	$4 325 09
Real tax 1917	2 910 84
Real increase	$1 414 25

Expenditures 1916–17 budget 1917–18	
Fixed charges	
1917–18	$50 ..
1916–17	52 71
	$2 71
Debt service	
1917–18	$55 ..
1916–17	62 50
	$7 50
Outlay	
1917–18	$50 ..
1916–17	.....
	$50 ..
Total	
1917–18	$6 309 ..
1916–17	4 886 70
	$1 422 30

Town of Chemung

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	Contract	$148 015	.00250
2	2	205 254	.00469
3	1	29 792	.00758
4	1	121 626	.00270
5	1	83 301	.00344
6	1	13 904	.01228
7	1	21 650	.01000
8	1	28 920	.00778
9	1	24 970	.01850
10	2	161 597	.00390
11	1	29 100	.00821
12	1	28 603	.00750
13	1	101 863	.00421
14	1	14 900	.01174
15	1	22 120	.01750
Total	16	$1 035 615	.0048
Average rate		.....	.00816
Total 1917–18		$1 054 405	.00764
Balance 1916		$1 102 02	
Balance 1917		826 37	
		$275 65	
Tax 1917		5 073 01	
Real tax		$5 348 66	
Tax 1918		$8 055 75	
Real tax 1917		5 348 66	
Real increase		$2 707 09	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$525 ..
1916–17	23 51
	$501 49
Instruction	
1917–18	$6 964 ..
1916–17	6 258 38
	$705 62
Operation	
1917–18	$1 100 ..
1916–17	803 90
	$296 10
Maintenance	
1917–18	$500 ..
1916–17	342 47
	$157 53
Fixed charges	
1917–18	$75 ..
1916–17	93 46
	$18 46
Outlay	
1917–18	$925 ..
1916–17	19 42
	$905 58
Auxiliary	
1917–18	$708 ..
1916–17	518 51
	$189 49
Total	
1917–18	$10 797 ..
1916–17	8 059 65
	$2 737 35

Chemung county — *Continued*

Town of Elmira

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	Contract	$84 787	.00353
2	1	48 247	.00518
3	1	30 655	.00822
4	1	137 158	.00227
5	1	93 736	.00972
6	4	564 124	.00620
Total	8	$958 707	.0051
Average rate			.00585
Total 1917–18		$1 046 676	.00677
Balance 1916		$562 88	
Balance 1917		400 75	
		$162 13	
Tax 1917		4 942 22	
Real tax		$5 104 35	
Tax 1918		$7 084 21	
Real tax 1917		5 104 35	
Real increase		$1 979 86	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$660 ..
1916–17	25 ..
	$635 ..
Instruction	
1917–18	$5 207 06
1916–17	3 773 85
	$1 433 21
Operation	
1917–18	$1 233 ..
1916–17	1 133 93
	$99 07
Maintenance	
1917–18	$140 ..
1916–17	246 33
	$106 33
Fixed charges	
1917–18	$70 ..
1916–17	124 65
	$54 65
Debt service	
1917–18	$830 ..
1916–17	717 10
	$112 90
Outlay	
1917–18	$355 ..
1916–17	.....
	$355 ..
Auxiliary	
1917–18	$580 ..
1916–17	391 50
	$188 50
Total	
1917–18	$9 075 06
1916–17	6 412 36

Town of Erin

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$43 317	.007
2	1	26 493	.017
3	2	73 000	.0125
4	1	30 875	.01
5	1	21 806	.0125
6	1	34 619	.0072
7	1	41 258	.0063
8	1	28 844	.0062
9	1	19 470	.0099
10	1	19 090	.013
11	1	21 996	.008
12	1	22 764	.011
Total	13	$383 532	.00992
Average rate			.01005
Total 1917–18		$387 833	.0122
Balance 1916		$500 92	
Balance 1917		341 96	
		$158 96	
Tax 1917		3 805 96	
Real tax		$3 964 92	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$254 98
1916–17	26
	$254 72
Instruction	
1917–18	$5 540 ..
1916–17	4 889 73
	$650 27
Operation	
1917–18	$610 ..
1916–17	622 47
	$12 47
Maintenance	
1917–18	$375 ..
1916–17	298 18
	$76 82
Auxiliary	
1917–18	$60 ..
1916–17	29 50
	$30 50

Chemung county — *Continued*

Town of Erin

	Assessed valuation
Tax 1918	$4 731 68
Real tax 1917	3 964 92
Real increase	$766 76

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$50 ..
1916–17	66 44
	$16 44
Debt service	
1917–18	$210 ..
1916–17	220 ..
	$10 ..
Outlay	
1917–18	.....
1916–17	$1 ..
	$1 ..
Total	
1917–18	$7 099 98
1916–17	6 127 58
	$972 40

Town of Horseheads

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	4	$120 295	.0146
2	1	165 062	.002
3	1	49 008	.005
5	1	362 560	.004
6	1	23 314	.0085
7	1	85 290	.004
8	1	80 255	.0044
9	1	64 603	.0045
Total	11	$950 414	.00528
Average rate		.....	.005875
Total 1917–18		$1 081 817	.008

Balance 1916	$1 111 94
Balance 1917	524 47
	$587 47
Tax 1917	5 019 26
Real tax	$5 606 73
Tax 1918	$82 248 ..
Real tax 1917	5 606 73
Real increase	$2 641 27

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$300 ..
1916–17	29 57
	$270 43
Instruction	
1917–18	$6 848 ..
1916–17	5 011 82
	$1 836 18
Operation	
1917–18	$1 150 ..
1916–17	1 013 84
	$136 16
Maintenance	
1917–18	$900 ..
1916–17	103 93
	$796 07
Auxiliary	
1917–18	$75 ..
1916–17	37 99
	$37 01
Fixed charges	
1917–18	$175 ..
1916–17	139 47
	$35 53
Debt service	
1917–18	$645 ..
1916–17	524 25
	$120 75
Outlay	
1917–18	.....
1916–17	$103 50
	$103 50
Total	
1917–18	$10 093 ..
1916–17	6 964 37
	$3 128 63

Chemung county — *Continued*

Town of Southport

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$30 143	.00100
2	1	47 568	.00629
3	1	250 682	.00219
4	4	475 385	.00569
5	1	100 836	.00399
6	1	92 731	.00512
7	1	45 798	.00793
8	1	76 582	.00500
9	1	37 126	.00800
10	1	63 430	.00600
11	1	33 090	.00750
12	1	22 350	.01000
13	1	34 950	.00844
14	1	30 896	.00900
Total	17	$1 341 567	.0053
Average rate			.00615
Total 1917–18		$1 509 835	.008
Balance 1916		$1 086 15	
Balance 1917		699 24	
		$387 28	
Tax 1917		7 203 54	
Real tax		$7 590 82	
Tax 1918		$12 078 68	
Real tax 1917		7 590 82	
Real increase		$4 487 86	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$1 026 ..
1916–17	60 60
	$965 40
Instruction	
1917–18	$9 405 72
1916–17	7 685 60
	$1 720 12
Operation	
1917–18	$1 500 ..
1916–17	1 202 21
	$297 79
Maintenance	
1917–18	$1 110 ..
1916–17	491 42
	$618 58
Fixed charges	
1917–18	$100 ..
1916–17	116 ..
	$16 ..
Debt service	
1917–18	$327 50
1916–17	210 ..
	$117 50
Outlay	
1917–18	$1 035 ..
1916–17	174 65
	$860 35
Auxiliary	
1917–18	$195 ..
1916–17	118 52
	$76 48
Total	
1917–18	$14 699 22
1916–17	10 059 ..
	$4 640 22

Town of Van Etten

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$273 000	.0216
2	1	101 788	.003
3	1	12 775	.015
4	1	60 470	.0043
5	1	21 720	.0135
8	Contract	12 010	.0166
9	1	35 000	.0074
10	1	36 303	.007
11	1	9 860	.0143
Total	12	$562 926	.0138
Average rate			.01141
Total 1917–18		$628 820	.0152
Balance 1916		$536 37	
Balance 1917		176 85	
		$952 52	
Tax 1917		7 358 63	
Real tax		$8 168 15	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$219 ..
1916–17	246 74
	$27 74
Instruction	
1917–18	$7 100 ..
1916–17	5 912 23
	$1 187 77
Operation	
1917–18	$1 325 ..
1916–17	963 72
	$361 28
Maintenance	
1917–18	$550 ..
1916–17	155 90
	$394 10
Auxiliary	
1917–18	$880 ..
1916–17	961 58
	$81 58

Chemung county — *Concluded*

Town of Van Etten

	Assessed valuation
Tax 1918	$9 511 ..
Real tax 1917	8 168 15
Real increase	$1 342 85

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$200 ..
1916–17	170 17
	$29 83
Debt service	
1917–18	$1 697 50
1916–17	1 328 13
	$369 37
Outlay	
1917–18	$325 ..
1916–17	18 498 72
	$18 173 72
Total	
1917–18	$12 296 50
1916–17	28 237 19
	$15 940 69

Town of Veteran

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$30 700	.0090
2	1	66 610	.0047
3	1	36 921	.0070
4	1	61 000	.0080
5	1	35 766	.0050
6	1	18 960	.0100
7	1	47 612	.0070
8	2	72 000	.0158
9	1	47 141	.0063
10	1	60 120	.0059
11	1	19 584	.0101
12	2	94 258	.0091
13	1	28 482	.0085
14	1	23 341	.0075
Total	16	$642 495	.0082
Average rate		.....	.0081
Total 1917–18		$643 245	.011
Balance 1916		$740 95	
Balance 1917		538 62	
		$202 33	
Tax 1917		5 286 58	
Real tax		$5 488 91	
Tax 1918		$7 054 ..	
Real tax 1917		5 488 91	
Real increase		$1 565 09	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$275 ..
1916–17	20 ..
	$255 ..
Instruction	
1917–18	$7 476 ..
1916–17	6 267 88
	$1 208 12
Operation	
1917–18	$775 ..
1916–17	1 074 98
	$299 98
Maintenance	
1917–18	$800 ..
1916–17	571 85
	$228 15
Auxiliary	
1917–18	$50 ..
1916–17	76 42
	$26 42
Fixed charges	
1917–18	$150 ..
1916–17	71 52
	$78 48
Debt service	
1917–18	$28 ..
1916–17	28 40
	$0 40
Total	
1917–18	$9 554 ..
1916–17	8 111 05
	$1 442 95

Chenango county

Town of Afton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	Contract	$11 228	.01286
2	1	22 322	.01100
3	1	17 693	.01013
4	..	.....	.....
5	1	39 171	.00683
6	1	51 781	.00502
7	1	19 623	.01319
8	Contract	81 537	.00301
9	1	100 794	.00300
10	1	36 637	.00649
11	Contract	20 534	.01240
12	7	382 893	.01444
13	1	22 585	.01130
15	2	153 101	.00857
Total	15	$959 899	.0099
Average rate		.....	.00909
Total 1917–18		$1 114 067	.0121

Balance 1916	$694 16
Balance 1917	534 28
	$159 88
Tax 1917	9 495 14
Real tax	$9 655 02
Tax 1918	$13 430 00
Real tax 1917	9 655 02
Real increase	$3 774 98

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$350 ..	
1916–17	251 77	
		$98 23
Instruction		
1917–18	$7 815 ..	
1916–17	8 467 41	
		$652 41
Operation		
1917–18	$1 645 ..	
1916–17	1 595 48	
		$49 52
Maintenance		
1917–18	$250 ..	
1916–17	238 69	
		$11 31
Auxiliary		
1917–18	$1 760 ..	
1916–17	1 065 56	
		$694 44
Fixed charges		
1917–18	$150 ..	
1916–17	119 17	
		$30 83
Debt service		
1917–18	$1 460 ..	
1916–17	1 520 30	
		$60 30
Outlay		
1917–18	.....	
1916–17	$614 87	
		$614 87
Total		
1917–18	$13 430 ..	
1916–17	13 873 25	
		$884 33

Town of Bainbridge

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$63 650	.00449
2	1	91 692	.00444
3	1	49 423	.00809
4	1	16 750	.015
5	Contract	23 126	.01150
6	1	18 600	.01100
7	1	23 950	.01049
8	1	58 270	.00591
9	1	68 783	.00579
10	1	79 735	.00599
11	9	441 868	.01458
12	1	39 808	.00550
Total	19	$975 655	.0102
Average rate		.....	.00856
Total 1917–18		$1 069 061	.0116

Balance 1916	$731 55
Balance 1917	720 46
	$11 09
Tax 1917	9 952 11
Real tax	$9 963 20

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$75 ..	
1916–17	179 ..	
		$104 ..
Instruction		
1917–18	$9 525 ..	
1916–17	10 510 ..	
		$985 ..
Operation		
1917–18	$1 745 ..	
1916–17	1 236 ..	
		$509 ..
Maintenance		
1917–18	$500 ..	
1916–17	109 ..	
		$391 ..
Auxiliary		
1917–18	$450 ..	
1916–17	490 ..	
		$40 ..

Chenango county — *Continued*

Town of Bainbridge

	Assessed valuation
Tax 1918	$12 400 ..
Real tax 1917	9 963 20
Real increase	$2 436 80

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$395 ..
1916–17	134 ..
	$261 ..
Debt service	
1917–18	$1 375 ..
1916–17	3 790 ..
	$2 415 ..
Outlay	
1917–18	$935 ..
1916–17	3 561 ..
	$2 626 ..
Total	
1917–18	$15 000 ..
1916–17	20 009 ..
	$5 009 ..

Town of Columbus

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	.....	.....	.....
2	.....	.....	.....
3	1	$88 378	.005
4	1	44 150	.00648
5	1	35 898	.01105
6	Contract	20 457	.00191
7	1	52 573	.00146
8	1	106 381	.00450
9	1	55 998	.00450
10	1	30 380	.00794
11	1	25 875	.00699
Total	8	$460 090	.0051
Average rate		.....	.00556
Total 1917–18		$467 448	.010
Balance 1916–17		$497 22	
Balance 1917–18		185 45	
		$311 77	
Tax 1917		2 377 00	
Real tax		$2 688 77	
Tax 1918		$4 674 ..	
Real tax 1917		2 688 77	
Real increase		$1 985 23	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	500 ..
1916–17	.....
	$500 ..
Instruction	
1917–18	$3 725 ..
1916–17	3 535 57
	$189 43
Operation	
1917–18	$500 ..
1916–17	378 70
	$121 30
Maintenance	
1917–18	$450 ..
1916–17	277 48
	$172 52
Auxiliary	
1917–18	$1 000 ..
1916–17	102 76
	$897 24
Fixed charges	
1917–18	$50 ..
1916–17	49 24
	$0 76
Debt service	
1917–18	.....
1916–17	$169 59
	$169 59
Outlay	
1917–18	$200 ..
1916–17	.....
	$200 ..
Total	
1917–18	$6 425 ..
1916–17	4 513 34
	$1 911 66

Chenango county — *Continued*

Town of Coventry

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$32 500	.00900
2	1	77 475	.00520
3	1	47 300	.00519
4	1	63 640	.00554
5	1	41 075	.00604
6	1	30 100	.00800
7	1	21 385	.01109
8	1	52 225	.00662
9	1	24 022	.01750
10	1	35 450	.00619
Total	10	$425 172	.0070
Average rate		.....	.00803
Total 1917–18		$424 163	.0085
Balance 1917		$316 90	
Balance 1916		260 90	
		$56 00	
Tax 1917		3 006 23	
Real tax		$2 950 23	
Tax 1918		$3 605 39	
Real tax 1917		2 950 23	
Real increase		$655 16	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$99 ..	
1916–17	90	
	$98 10	
Instruction		
1917–18	$4 361 ..	
1916–17	4 131 53	
	$229 47	
Operation		
1917–18	$375 ..	
1916–17	269 94	
	$105 06	
Maintenance		
1917–18	$75 ..	
1916–17	120 71	
	$45 71	
Fixed charges		
1917–18	$200 ..	
1916–17	36 ..	
	$164 ..	
Debt service		
1917–18	.....	
1916–17	$29 10	
	$29 10	
Capital outlay		
1917–18	$90 ..	
1916–17	.....	
	$90 ..	
Auxiliary		
1917–18	$70 ..	
1916–17	5 25	
	$64 75	
Total		
1917–18	$5 270 ..	
1916–17	4 593 43	
	$676 57	

Town of German

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$24 569	.0110
2	1	25 825	.0106
3	1	39 358	.0066
4	1	16 715	.0116
5	Contract	22 220	.....
6	1	17 225	.0107
7	1	14 756	.0184
Total	6	$160 668	.009
Average rate		.....	.0115
Total 1917–18		$162 228	.01419
Balance 1916		$165 97	
Balance 1917		116 86	
		$49 11	
Tax 1917		1 455 71	
Real tax		$1 504 82	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$148 ..	
1916–17	.....	
	$148 ..	
Instruction		
1917–18	$2 110 ..	
1916–17	2 352 ..	
	$242 ..	
Operation		
1917–18	$160 ..	
1916–17	146 ..	
	$14 ..	
Maintenance		
1917–18	$330 ..	
1916–17	63 ..	
	$267 ..	

Chenango county — *Continued*

Town of German

	Assessed valuation
Tax 1918	$2 303 00
Real tax 1917	1 504 82
Real increase	$798 18

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$440 ..
1916–17	173 ..
	$267 ..
Fixed charges	
1917–18	$20 ..
1916–17	46 ..
	$26 ..
Debt service	
1917–18	$362 ..
1916–17	30 ..
	$332 ..
Outlay	
1917–18	.....
1916–17	$53 ..
	$53 ..
Total	
1917–18	$3 570 ..
1916–17	2 863 ..
	$707 ..

Town of Greene

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
5	1	$72 113	.00479
6	1	65 430	.00509
7	1	43 659	.00322
8	1	40 725	.00402
9	1	49 600	.00400
10	1	16 075	.01369
11	1	39 000	.00550
13	1	58 748	.00699
14	1	65 575	.00268
15	1	47 675	.00542
16	2	172 022	.00549
17	1	14 645	.01300
18	1	97 984	.00283
19	1	74 943	.00490
21	.....	.....	.....
22	1	33 326	.00849
23	1	31 925	.00800
24	1	43 900	.00692
Total	18	$973 345	.00520
Average rate		.....	.00617
Total 1917–18		$1 888 029	.00350
Balance 1916		$1 009 88	
Balance 1917		740 22	
		$269 66	
Tax 1917		5 142 14	
Real tax		$5 411 80	
Tax 1918		$6 645 63	
Real tax 1917		5 411 80	
Real increase		$1 233 83	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$480 ..
1916–17	3 69
	$476 31
Instruction	
1917–18	$7 797 ..
1916–17	7 083 31
	$713 69
Operation	
1917–18	$900..
1916–17	700 18
	$199 82
Maintenance	
1917–18	$455 ..
1916–17	259 71
	$195 29
Fixed charges	
1917–18	$83 63
1916–17	115 78
	$32 15
Debt service	
1917–18	$330 ..
1916–17	501 89
	$171 89
Capital outlay	
1917–18	.....
1916–17	$194 84
	$194 84
Auxiliary	
1917–18	$75 ..
1916–17	22 50
	$52 50
Total	
1917–18	$10 120 63
1916–17	8 881 90
	$1 238 73

Chenango county — *Continued*

Town of Guilford, Unit 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$44 100	.00400
8	1	50 000	.00998
9	1	48 210	.00700
10	1	70 756	.00498
11	1	41 110	.00661
12	1	71 587	.00400
13	1	42 543	.00749
14	5	167 810	.01485
15	1	32 250	.01000
16	1	32 730	.00700
18	1	30 500	.00869
Total	15	$631 686	.00870
Average rate			.00769
Total 1917–18		$740 848	.00975
Balance 1916		$734 99	
Balance 1917		438 81	
		$296 18	
Tax 1917		5 554 24	
Real tax		$5 850 42	
Tax 1918		$7 222 62	
Real tax 1917		5 850 42	
Real increase		$1 372 20	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$467 ..
1916–17	49 ..
	$418 ..
Instruction	
1917–18	$6 483 ..
1916–17	6 702 ..
	$219 ..
Operation	
1917–18	$725 ..
1916–17	650 ..
	$75 ..
Maintenance	
1917–18	$860 ..
1916–17	315 ..
	$545 ..
Fixed charges	
1917–18	$136 ..
1916–17	98 ..
	$38 ..
Debt service	
1917–18	$1 346 ..
1916–17	1 716 ..
	$370 ..
Outlay	
1917–18	$365 ..
1916–17	115 ..
	$250 ..
Auxiliary	
1917–18	$270 ..
1916–17	95 ..
	$175 ..
Total	
1917–18	$10 652 ..
1916–17	9 740 ..
	$912 ..

Town of Guilford, Unit 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$26 900	.00860
3	1	87 264	.00400
4	5	190 315	.01299
5	1	113 990	.00200
6	1	67 510	.00518
7	1	49 100	.00500
17	1	110 563	.00448
Total	11	$645 642	.00670
Average rate			.00603
Total 1917–18		$736 252	.00800
Balance 1917		$768 17	
Balance 1916		685 36	
		$82 81	
Tax 1917		$4 373 69	
		—82 81	
Real tax		$4 290 88	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$290 ..
1916–17	41 ..
	$249 ..
Instruction	
1917–18	$5 600 ..
1916–17	5 161 ..
	$439 ..
Operation	
1917–18	$670 ..
1916–17	650 ..
	$20 ..
Maintenance	
1917–18	$450 ..
1916–17	115 ..
	$335 ..
Fixed charges	
1917–18	$75 ..
1916–17	57 ..
	$18 ..

Chenango county — *Continued*

Town of Guilford, Unit No. 2

	Assessed valuation
Tax 1918	$7 212 50
Real tax 1917	4 290 88
Real increase	$2 921 62

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$165 ..
1916–17	310 ..
	$145 ..
Capital outlay	
1917–18	$29 ..
1916–17	29 ..
Auxiliary	
1917–18	$58 ..
1916–17	58 ..
Total	
1917–18	$7 250 ..
1916–17	6 421 ..
	$829 ..

Town of Lincklaen

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$28 960	.00700
2	Contract	12 160	.....
3	1	15 935	.00829
4	.....	.....	.....
5	Contract	6 275	.....
6	1	34 185	.00548
7	Contract	10 830	.....
8	1	13 872	.007
9	1	12 895	.01
10	1	34 470	.00533
Total	6	$169 582	.0055
Average rate		.....	.00701
Total 1917–18		$169 582	.007

Balance 1916	$438 38
Balance 1917	225 03
	$213 35
Tax 1917	932 76
Real tax	$1 146 11
Tax 1918	$1 251 00
Real tax 1917	1 146 11
Real increase	$104 89

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$170 ..
1916–17	1 25
	$168 75
Instruction	
1917–18	$2 128 ..
1916–17	2 096 56
	$31 44
Operation	
1917–18	$130 ..
1916–17	110 26
	$19 74
Maintenance	
1917–18	$85 ..
1916–17	76 09
	$8 91
Fixed charges	
1917–18	$10 ..
1916–17	41 19
	$31 19
Debt service	
1917–18	.....
1916–17	$142 40
	$142 40
Outlay	
1917–18	$25 ..
1916–17	7 20
	$17 80
Auxiliary	
1917–18	$463 ..
1916–17	508 92
	$45 92
Total	
1917–18	$3 011 ..
1916–17	2 983 87
	$27 13

Chenango county — *Continued*

Town of McDonough

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$27 615	.0067
2	1	36 665	.0085
3		21 510	.0023
4	1	22 845	.0111
5	1	24 859	.0113
6			
7	3	85 501	.0269
8		20 278	.0080
Total	7	$239 273	.0148
Average rate			.0106
Total 1917–18		$252 795	.0235
Balance 1917		$500 81	
Balance 1916		194 48	
		—$306 33	
Tax 1917		$3 546 51	
		306 33	
Real tax		$3 240 18	
Tax 1918		$5 940 68	
Real tax 1917		3 240 18	
Real increase		$2 700 50	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$160 ..
1916–17	18 ..
	$142 ..
Instruction	
1917–18	$1 635 ..
1916–17	3 222 ..
	$1 587 ..
Operation	
1917–18	$450 ..
1916–17	503 ..
	$53 ..
Maintenance	
1917–18	$1 438 ..
1916–17	43 ..
	$1 395 ..
Auxiliary	
1917–18	$840 ..
1916–17	478 ..
	$362 ..
Fixed charges	
1917–18	$10 ..
1916–17	40 ..
	$30 ..
Debt service	
1917–18	$590 ..
1916–17	714 ..
	$124 ..
Outlay	
1917–18	$400 ..
1916–17	20 ..
	$380 ..
Contingencies	
1917–18	$500 ..
1916–17	
	$500 ..
Total	
1917–18	$6 023 ..
1916–17	5 038 ..
	$985 ..

Town of New Berlin Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$73 547	.00485
2	10	395 000	.01880
3	1	62 500	.00558
9	1	33 150	.01029
10	1	28 950	.01122
11	1	30 200	.00780
15	1	52 244	.00550
Total	16	$675 591	.0136
Average rate			.00914
Total 1917–18		$710 990	.015
Balance 1916		$415 02	
Balance 1917		147 54	
		$267 48	
Tax 1917		9 322 19	
Real tax		$9 589 67	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$400 ..
1916–17	60 ..
	$340 ..
Instruction	
1917–18	$8 500 ..
1916–17	10 011 82
	$1 511 82
Operation	
1917–18	$1 975 ..
1916–17	308 05
	$1 666 95
Maintenance	
1917–18	$500 ..
1916–17	287 13
	$212 82

Chenango county — *Continued*

Town of New Berlin Unit No. 1

	Assessed valuation
Tax 1918	$10 661
Real tax 1917	9 589 67
Real increase	$1 071 33

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$750 ..
1916–17	98 50
	$651 50
Fixed charges	
1917–18	$500 ..
1916–17	239 83
	$260 17
Debt service	
1917–18	$1 480 ..
1916–17	2 661 92
	$1 181 92
Outlay	
1917–18	$50 ..
1916–17	75 ..
	$25 ..
Total	
1917–18	$14 155 ..
1916–17	13 742 25
	$412 75

Town of New Berlin, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
4	1	$75 000	.00533
5	5	228 768	.01154
6	1	25 632	.00905
7	1	84 108	.00498
8	1	26 159	.00669
13	1	46 972	.00639
14	1	34 762	.00749
Total	11	$521 131	.0084
Average rate			.00735
Total 1917–18		$538 688	.0122

Balance 1916	$432 47
Balance 1917	42 61
	$389 86
Tax 1917	4 425 55
Real tax	$4 815 41
Tax 1918	$6 570 ..
Real tax 1917	4 815 41
Real increase	$1 754 57

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$390 ..
1916–17	20 10
	$369 90
nstruction	
1917–18	$5 850 ..
1916–17	6 011 90
	$161 90
Operation	
1917–18	$990 ..
1916–17	2 214 21
	$1 224 21
Maintenance	
1917–18	$250 ..
1916–17	175 14
	$74 86
Auxiliary	
1917–18	$650 ..
1916–17	46 91
	$603 09
Fixed charges	
1917–18	$100 ..
1916–17	66 21
	$33 79
Debt service	
1917–18	.....
1916–17	292 49
	$292 49
Outlay	
1917–18	$150 ..
1916–17	.....
	$150 ..
Total	
1917–18	$8 380 ..
1916–17	8 826 96
	$446 96

Chenango county — *Continued*

Town of North Norwich

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$67 433	.00459
2	1	65 667	.00148
3	2	137 934	.00611
4	1	71 428	.00399
5	1	57 880	.00501
6	1	70 750	.00480
7	Contract	9 360	.00300
8	1	22 070	.00909
Total	8	$502 522	.0049
Average rate		.....	.00400
Total 1917–18		$516 488	.005

Balance 1916	$177 46
Balance 1917	4 26
	$173 20
Tax 1917	2 455 28
Real tax	$2 628 48
Tax 1918	$2 582 ..
Real tax 1917	2 628 48
Decrease	$46 48

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$190 ..
1916–17	.....
	$190 ..
Instruction	
1917–18	$3 266 ..
1916–17	2 855 14
	$410 86
Operation	
1917–18	$270 ..
1916–17	347 71
	$77 71
Maintenance	
1917–18	$120 ..
1916–17	229 98
	$109 98
Auxiliary	
1917–18	$210 ..
1916–17	225 06
	$15 06
Fixed charges	
1917–18	$31 41
1916–17	57 66
	$26 25
Debt service	
1917–18	.....
1916–17	$38 86
	$38 86
Outlay	
1917–18	$15 ..
1916–17	.....
	$15 ..
Total	
1917–18	$4 102 41
1916–17	3 754 41
	$348 ..

Town of Norwich

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	..	.....	.....
2	1	$67 822	.00515
3	Contract	36 100	.00972
4	1	69 433	.00430
5	1	71 925	.00146
6	1	44 210	.00226
7	1	32 920	.01250
8	Contract	75 948	.00263
9	1	47 618	.00500
10	Contract	30 150	.....
11	1	84 953	.00450
12	1	62 106	.00689
13	1	134 412	.00282
14	1	34 575	.00751
Total	..	$721 162	.00440
Average rate		.....	.00539
Total 1917–18		$818 322	.00651

Balance 1917	$949 23
Balance 1916	773 98
	$175 25

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$445 ..
1916–17	13 ..
	$432 ..
Instruction	
1917–18	$5 039 ..
1916–17	4 194 ..
	$845 ..
Operation	
1917–18	$480 ..
1916–17	400 ..
	$80 ..
Maintenance	
1917–18	$212 ..
1916–17	145 ..
	$67 ..
Auxiliary	
1917–18	$1 050 ..
1916–17	918 ..
	$122 .

Chenango county — *Continued*

Town of Norwich

	Assessed valuation
Tax 1917	$3 504 62
	175 25
Real tax	$3 329 37
Tax 1918	$5 330 08
Real tax 1917	3 329 37
Real increase	$2 000 71

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$10 ..
1916–17	50 ..
	$40 ..
Debt service	
1917–18	$15 ..
1916–17	41 ..
	$26 ..
Outlay	
1917–18	$352 ..
1916–17	7 ..
	$345 ..
Total	
1917–18	$7 603 ..
1916–17	5 768 ..
	$1 835 ..

Town of Otselic

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$10 168 20 561 21 285	.00418
2	1	51 573	.00594
3	1	42 837	.00759
4	.....	.....	.....
5	5	169 545	.02053
7	1	19 784	.00601
8	1	26 530	.00997
9	1	13 304	.01292
10	Contract	18 582	.01054
12	Contract	17 939	.00660
Total	12	$412 108	.0126
Average rate		.....	.008425
Total 1917–18		$412 108	.015
Balance 1916		$303 62	
Balance 1917		102 08	
		$201 54	
Tax 1917		5 198 87	
Real tax		$5 400 41	
Tax 1918		$6 788 72	
Real tax 1917		5 400 41	
Real increase		$1 388 31	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$191 25
1916–17	88 04
	$103 21
Instruction	
1917–18	$6 057 ..
1916–17	5 756 49
	$300 51
Operation	
1917–18	$1 535 ..
1916–17	773 71
	$761 29
Maintenance	
1917–18	$130 ..
1916–17	731 63
	$601 63
Fixed charges	
1917–18	$30 ..
1916–17	114 76
	$84 76
Debt service	
1917–18	$584 75
1916–17	618 01
	$33 26
Outlay	
1917–18	$175 ..
1916–17	98 16
	$76 84
Auxiliary	
1917–18	$675 ..
1916–17	647 51
	$27 49
Total	
1917–18	$9 378 ..
1916–17	8 828 31
	$549 69

Chenango county — *Continued*

Town of Oxford

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	.....	$30 619	.0052
3	1	15 450	.0170
4	1	124 207	.0032
5	1	25 515	.0085
6	1	43 725	.0069
7	1	46 524	.0060
8	1	31 813	.0078
9	.....	42 648	.0066
10	1	57 743	.0070
11	1	19 050	.0130
12	1	30 950	.0050
13	1	46 565	.0060
14	.....	38 800	.0029
15	1	129 179	.0040
16	1	28 400	.0085
17	1	34 348	.0065
Total	13	$745 536	.0057
Average rate		.....	.0071
Total 1917–18		$789 285	.0087
Balance 1916		$667 12	
Balance 1917		472 80	
		$194 32	
Tax 1917		4 323 82	
Real tax		$4 518 14	
Tax 1918		$6 866 77	
Real tax 1917		4 518 14	
Real increase		$2 348 63	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$525 ..
1916–17.....	25 ..
	$500 ..
Instruction	
1917–18.....	$5 940 ..
1916–17.....	5 342 ..
	$598 ..
Operation	
1917–18.....	$585 ..
1916–17.....	434 ..
	$151 ..
Maintenance	
1917–18.....	$250 ..
1916–17.....	470 ..
	$220 ..
Fixed charges	
1917–18.....	$50 ..
1916–17.....	81 ..
	$31 ..
Debt service	
1917–18.....	$650 ..
1916–17.....	12 ..
	$638 ..
Outlay	
1917–18.....	$275 ..
1916–17.....	9 ..
	$266 ..
Auxiliary	
1917–18.....	$1 115 ..
1916–17.....	902 ..
	$213 ..
Total	
1917–18.....	$9 390 ..
1916–17.....	7 275 ..
	$2 115 ..

Town of Pharsalia

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$31 015	.01073
2	1	36 922	.00799
3	1	23 735	.00875
4	1	39 000 9 800	.00494
5	1	22 240	.00986
6	Contract	13 600	.....
7	1	10 945	.00899
8	1	20 995	.00982
9	1	21 100	.01052
Total	8	$229 352	.00790
Average rate		.....	.00895
Total 1917–18		$229 352	.00970
Balance 1916		$640 72	
Balance 1917		444 67	
		$196 05	
Tax 1917		1 822 54	
Real tax		$2 018 59	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$121 10
1916–17.....	70
	$121 40
Instruction	
1917–18.....	$3 149 57
1916–17.....	3 352 97
	$203 40
Operation	
1917–18.....	$441 ..
1916–17.....	194 93
	$246 07
Maintenance	
1917–18.....	$280 ..
1916–17.....	57 99
	$222 01
Fixed charges	
1917–18.....	.....
1916–17.....	$48 12
	$48 12

Chenango county — *Continued*

Town of Pharsalia

	Assessed valuation
Tax 1918	$2 225 67
Real tax 1917	2 018 59
Real increase	$ 207 08

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	.....
1916–17	$223 46
	$223 46
Outlay	
1917–18	$75 ..
1916–17	.....
	$75 ..
Auxiliary	
1917–18	$305 ..
1916–17	66 85
	$238 15
Total	
1917–18	$4 372 67
1916–17	3 945 02
	$427 65

Town of Pitcher

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$94 330	.00912
2	1	28 750	.007
3	1	13 900	.009
4	1	29 060	.00742
6	2	86 801	.00718
7	1	58 480	.00508
Total	8	$311 321	.0076
Average rate		.....	.007466
Total 1917–18		$311 321	.01
Balance 1916		$400 15	
Balance 1917		141 53	
		$258 62	
Tax 1917		2 384 33	
Real tax		$2 642 95	
Tax 1918		$3 318 90	
Real tax 1917		2 642 95	
Real increase		$675 95	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$90 ..
1916–17	.....
	$90 ..
Instruction	
1917–18	$3 536 ..
1916–17	3 096 86
	$439 14
Operation	
1917–18	$400 ..
1916–17	328 57
	$71 43
Maintenance	
1917–18	$100 ..
1916–17	35 92
	$64 08
Fixed charges	
1917–18	$100 ..
1916–17	81 92
	$18 08
Debt service	
1917–18	.....
1916–17	$151 92
	$151 92
Outlay	
1917–18	.....
1916–17	$19 70
	$19 70
Auxiliary	
1917–18	$85 ..
1916–17	44 75
	$40 25
Total	
1917–18	$4 311 ..
1916–17	3 759 64
	$551 36

Chenango county — *Continued*

Town of Plymouth

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$71 589	.00406
2	2	76 720	.00849
3	1	18 130	.01043
4	1	24 300	.00923
5	1	24 763	.00904
6	1	20 754	.01
7	1	22 664	.01411
8	1	21 528	.01
9	1	26 290	.008
10	1	31 445	.01094
11	1	14 111	.01508
12	1	25 745	.01
Total	13	$378 039	.0088
Average rate			.009949
Total 1917–18		$378 039	.0112
Balance 1916		$385 01	
Balance 1917		95 98	
		$289 03	
Tax 1917		3 355 18	
Real tax		$3 644 21	
Tax 1918		$5 000 00	
Real tax 1917		3 644 21	
Real increase		$1 355 79	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$120 ..
1916–17	1 22
	$118 78
Instruction	
1917–18	$5 435 75
1916–17	4 955 31
	$480 44
Operation	
1917–18	$508 10
1916–17	306 60
	$201 50
Maintenance	
1917–18	$400 ..
1916–17	155 78
	$244 22
Fixed charges	
1917–18	$465 12
1916–17	67 84
	$397 28
Debt service	
1917–18	.....
1916–17	$204 35
	$204 35
Outlay	
1917–18	$100 ..
1916–17	10 ..
	$90 ..
Auxiliary	
1917–18	$25 ..
1916–17	116 72
	$91 72
Total	
1917–18	$7 053 97
1916–17	5 817 82
	$1 236 15

Town of Preston

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$30 676	.0057
2	1	42 512	.0060
3	1	36 087	.0067
4	1	60 290	.0064
5	1	22 967	.0129
6	1	35 678	.0066
7	1	46 379	.0077
8	1	55 934	.0050
Total	8	$330 523	.0067
Average rate			.0072
Total 1917–18		$332 769	.01067
Balance 1916		$252 02	
Balance 1917		175 39	
		$76 63	
Tax 1917		2 238 55	
Real tax		$2 315 18	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$110 ..
1916–17	2 ..
	$108 ..
Instruction	
1917–18	$3 425 ..
1916–17	3 093 ..
	$332 ..
Operation	
1917–18	$275 ..
1916–17	233 ..
	$42 ..
Maintenance	
1917–18	$625 ..
1916–17	174 ..
	$451 ..
Fixed charges	
1917–18	$20 ..
1916–17	44 ..
	$24 ..

Chenango county — *Continued*

Town of Preston

	Assessed valuation
Tax 1918	$3 550 64
Real tax 1917	2 315 18
Real increase	$1 235 46

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$300 ..
1916–17	12 ..
	$288 ..
Outlay	
1917–18	.....
1916–17	.....
	.....
Auxiliary	
1917–18	$40 ..
1916–17	67 ..
	$27 ..
Total	
1917–18	$4 795 ..
1916–17	3 625 ..
	$1 170 ..

Town of Sherburne

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$83 319	.00400
2	1	.....	.....
3	1	73 245	.00469
4	1	55 500	.00513
5	1	19 750	.0114
6	1	138 930	.00161
7	11	588 171	.01050
8	1	18 300	.01
9	1	43 151	.00550
10	1	25 490	.011
11	1	18 995	.01166
12	2	174 312	.00434
13	1	48 960	.00672
14	1	58 360	.00516
15	1	19 400	.00995
16	1	68 279	.00450
17	1	17 709	.01
Total	27	$1 451 871	.0072
Average rate		.....	.00725
Total 1917–18		$1 581 205	.010
Balance 1917		$1 125 89	
Balance 1916		785 20	
		$340 69	
Tax 1917		$10 585 89	
		340 69	
Real tax		$10 245 20	
Tax 1918		$15 875 00	
Real tax 1917		10 245 20	
Real increase		$5 629 80	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$350 ..
1916–17	120 49
	$229 51
Instruction	
1917–18	$15 200 ..
1916–17	13 906 10
	$1 293 90
Operation	
1917–18	$2 000 ..
1916–17	1 248 84
	$751 16
Maintenance	
1917–18	$850 ..
1916–17	365 59
	$484 41
Auxiliary	
1917–18	$975 ..
1916–17	164 97
	$810 03
Fixed charges	
1917–18	$125 ..
1916–17	234 06
	$109 06
Debt service	
1917–18	.....
1916–17	$302 52
	$302 52
Outlay	
1917–18	$325 ..
1916–17	61 43
	$263 57
Total	
1917–18	$19 825 ..
1916–17	16 404 ..
	$3 421 ..

Chenango county — *Continued*

Town of Smithville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	3	$137 600	.0083
2	1	19 800	.0101
3	1	23 795	.0104
4	1	17 170	.0115
5	1	20 390	.0137
6	1	52 000	.0057
7	1	34 700	.0088
8	1	39 854	.0085
9	1	24 600	.0098
10	1	51 850	.0065
Total	12	$421 759	.0085
Average rate		.....	.0093
Total 1917–18		$424 147	.02105
Balance 1916		$916 45	
Balance 1917		465 44	
		$451 01	
Tax 1917		3 591 01	
Real tax		$4 042 02	
Tax 1918		$5 110 97	
Real tax 1917		4 042 02	
Real increase		$1 068 95	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$170 ..
1916–17	5 ..
	$165 ..
Instruction	
1917–18	$3 361 ..
1916–17	5 076 ..
	$1 715 ..
Operation	
1917–18	$625 ..
1916–17	569 ..
	$56 ..
Maintenance	
1917–18	.....
1916–17	$212 ..
	$212 ..
Fixed charges	
1917–18	$30 ..
1916–17	136 ..
	$106 ..
Debt service	
1917–18	$200 ..
1916–17	.....
	$200 ..
Outlay	
1917–18	$600 ..
1916–17	43 ..
	$557 ..
Auxiliary	
1917–18	$105 ..
1916–17	102 ..
	$3 ..
Total	
1917–18	$5 091 ..
1016–17	6 143 ..
	$1 052 ..

Town of Smyrna

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$100 615	.00350
2	4	168 725	.01199
3	1	80 139	.00400
4	1	16 580	.01454
5	1	23 000	.01579
6	1	27 897	.00739
7	1	41 640	.00675
8	1	19 537	.01000
9	..	17 450	.....
10	1	17 300	.01300
11	1	17 410	.01150
12	1	14 905	.01200
14	1	27 269	.00970
Total	15	$572 467	.0085
Average rate		.....	.01001
Total 1917–18		$572 467	.012
Balance 1916		$563 70	
Balance 1917		414 57	
		$149 13	
Tax 1917		4 893 49	
Real tax		$5 042 62	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$435 ..
1916–17	13 40
	$421 60
Instruction	
1917–18	$6 979 ..
1916–17	6 429 47
	$549 53
Operation	
1917–18	$910 ..
1916–17	611 48
	$298 52
Maintenance	
1917–18	$350 ..
1916–17	344 07
	$5 93
Fixed charges	
1917–18	$35 ..
1916–17	91 ..
	$56 ..
Debt service	
1917–18	.....
1916–17	$135 74
	$135 74

Chenango county — *Concluded*

Town of Smyrna

	Assessed valuation
Tax 1918	$7 334 ..
Real tax 1917	5 042 62
Real increase	$2 291 38

Expenditures 1916–17 and budget 1917–18	
Outlay	
1917–18	$700 ..
1916–17	1 75
	$698 25
Auxiliary	
1917–18	$275 ..
1916–17	109 57
	$165 43
Total	
1917–18	$9 684 ..
1916–17	7 736 48
	$1 947 52

Clinton county

Town of Altona

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	4	$62 457	.0263
2	1	23 427	.0106
3	1	12 118	.0183
4	1	10 010	.0300
5	1	16 445	.0121
6	1	26 273	.0100
7	1	14 467	.0130
8	2	23 888	.02097
9	1	9 500	.0263
10	1	15 516	.0150
11	2	27 148	.0265
12	1	14 610	.0190
14	1	9 320	.02677
Total	18	$265 179	.0199
Average rate		.....	.019603
Total 1917–18		$260 355	.028
Balance 1916		$249 29	
Balance 1917		188 48	
		$60 81	
Tax 1917		$5 301 64	
Real tax		$5 362 45	
Tax 1918		$7 289 94	
Real tax 1917		5 362 45	
Real increase		$1 927 49	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$464 ..
1916–17	47 ..
	$417 ..
Instruction	
1917–18	$8 025 ..
1916–17	7 153 ..
	$872 ..
Operation	
1917–18	$765 ..
1916–17	731 ..
	$34 ..
Maintenance	
1917–18	$400 ..
1916–17	233 ..
	$167 ..
Fixed charges	
1917–18	$75 ..
1916–17	100 ..
	$25 ..
Debt service	
1917–18	$50 ..
1916–17	132 ..
	$82 ..
Outlay	
1917–18	$125 ..
1916–17	29 ..
	$96 ..
Auxiliary	
1917–18	$440 ..
1916–17	223 ..
	$217 ..
Total	
1917–18	$10 344 ..
1916–17	8 648 ..
	$1 696 ..

Town of Au Sable

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	2	$53 280	.0142
3	1	53 582	.0086
4	1	19 545	.0114
5	1	153 650	.0029
6	1	54 245	.0046

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$309 ..
1916–17	24 ..
	$285 ..

Clinton county — *Continued*

Town of Au Sable

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
7	Contract	$18 930	
8	1	91 938	.0035
Total	7	$445 170	.0056
Average rate			.0077
Total 1917–18			
Balance 1916		$264 32	
Balance 1917		89 48	
		$174 84	
Tax 1917		$2 521 77	
Real tax		2 696 61	
Tax 1918		$3 496 38	
Real tax 1917		2 696 61	
Real increase		$799 77	

Expenditures 1916–17 and budget 1917–18

Instruction		
1917–18	$3 778	..
1916–17	3 288	..
	$490	..
Operation		
1917–18	$360	..
1916–17	273	..
	$81	..
Maintenance		
1917–18	$175	..
1916–17	28	..
	$147	..
Fixed charges		
1917–18	$60	..
1916–17	45	..
	$15	..
Debt service		
1917–18	$10	..
1916–17	163	..
	$153	..
Capital Outlay		
1917–18	$50	..
1916–17	.....	
	$50	..
Auxiliary		
1917–18	$90	..
1916–17	257	..
	$167	..
Total		
1917–18	$4 832	..
1916–17	4 084	..
	$748	..

Town of Beekmantown

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$38 809	.0065
2	1	23 815	.0149
3	1	40 143	.0115
4	1	13 050	.0158
5	1	18 815	.0101
6	1	39 071	.0075
7	1	19 382	.0102
8	1	10 540	.020
9	1	15 180	.0112
10	1	10 190	.0262
11	1	21 065	.0119
12	1	48 265	.0067
13	1	15 145	.0148
14	2	69 026	.010
15	1	23 686	.0103
Total	16	$406 182	.0107
Average rate			.0125
Total 1917–18		$429 578	.014
Balance 1916		$201 21	
Balance 1917		74 77	
		$126 44	
Tax 1917		4 350 83	
Real tax		$4 477 27	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$225	..
1916–17	9 65	
	$215 35	
Instruction		
1917–18	$4 500	..
1916–17	5 909 50	
	$1 409 50	
Operation		
1917–18	$1 085	..
1916–17	637 09	
	$447 91	
Maintenance		
1917–18	.....	
1916–17	$365 26	
	$365 26	
Fixed charges		
1917–18	$100	..
1916–17	127 62	
	$27 26	
Debt service		
1917–18	.....	
1916–17	$153 79	
	$153 79	

Clinton county — *Continued*

Town of Beekmantown

	Assessed valuation
Tax 1918	$6 014 10
Real tax 1917	4 477 27
Real increase	$1 536 83

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$90 ..
1916–17	114 48
	$24 48
Total	
1917–18	$6 000 ..
1916–17	7 317 39
	$1 317 39

Town of Black Brook

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$8 220	.0277
3	1	8 900	.0270
4	1	5 735	.0477
5	1	3 720	.0600
6	1	7 195	.0298
7	2	11 995	.0358
8	1	9 255	.0209
9	1	7 245	.0300
10	1	5 462	.0351
11	1	14 770	.0200
12	1	9 164	.0300
13	1	3 545	.0800
Total	13	$95 206	.0322
Average rate			.0359
Total 1917–18			
Balance 1916		$190 05	
Balance 1917		147 17	
		$42 88	
Tax 1917		$3 069 13	
Real tax		3 112 01	
Tax 1917–18		$4 200 00	
Real tax 1917		3 112 01	
Real increase		$1 087 99	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$350
1916–17	30
	$320 ..
Instruction	
1917–18	$5 380 ..
1916–17	4 808 ..
	$572 ..
Operation	
1917–18	$450 ..
1916–17	436 ..
	$14 ..
Maintenance	
1917–18	$50 ..
1916–17	221 ..
	$171 ..
Fixed charges	
1917–18	$138 ..
1916–17	73 ..
	$138 73
Debt service	
1917–18	.....
1916–17	$31 ..
	$31 ..
Outlay	
1917–18	$60 ..
1916–17	.....
	$60 ..
Auxiliary	
1917–18	$172 ..
1916–17	184 ..
	$12 ..
Total	
1917–18	$6 600 ..
1916–17	5 783 ..
	$817 ..

Town of Champlain

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	7	$238 951	.020
2	1	46 522	.006
3	1	56 311	.0045
4	1	60 817	.0049
6	1	46 353	.0053
7	1	26 815	.010
8	1	18 913	.009
9	1	32 685	.0069
Total	14	$527 367	.0124
Average rate			.00832
Total 1917–18		$520 777	.01652

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$195 ..
1916–17	60 ..
	$135 ..
Instruction	
1917–18	$7 800 ..
1916–17	6 812 07
	$987 93
Operation	
1917–18	$2 105 ..
1916–17	1 711 93
	$393 07

Clinton county — *Continued*

Town of Champlain

	Assessed valuation
Balance 1916	$856 36
Balance 1917	92 44
	$763 92
Tax 1917	6 552 55
Real tax	$7 316 47
Tax 1918	$8 592 82
Real tax 1917	7 316 47
Real increase	$1 276 35

Expenditures 1916–17 and budget 1917–18	
Maintenance	
1917–18	$400 ..
1916–17	602 41
	$202 41
Fixed charges	
1917–18	$125 ..
1916–17	70 65
	$54 35
Debt service	
1917–18	.....
1916–17	$51 04
	$51 04
Outlay	
1917–18	.....
1916–17	$129 44
	$129 44
Auxiliary	
1917–18	$220 ..
1916–17	259 58
	$39 58
Total	
1917–18	$10 845 ..
1916–17	9 697 12
	$1 147 88

Town of Chazy

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$24 878	.0099
3	2	27 067	.0190
4	1	44 511	.0075
5	4	126 746	.0150
		31 639	
		18 978	
6	1	46 026	.0060
7	1	28 269	.0083
8	1	34 623	.0062
9	1	16 113	
Total	12	$398 850	.0093
Average rate		.....	.01027
Total 1917–18		$347 023	.015

Balance 1916	$357 21
Balance 1917	343 52
	$13 69
Tax 1917	3 962 59
Real tax	$3 976 28
Tax 1918	$5 205 35
Real tax 1917	3 976 28
Real increase	$1 229 07

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$215 ..
1916–17	62 61
	$152 39
Instruction	
1917–18	$5 859 ..
1916–17	5 132 35
	$726 65
Operation	
1917–18	$788 50
1916–17	690 51
	$97 99
Maintenance	
1917–18	$390 ..
1916–17	84 21
	$305 79
Fixed charges	
1917–18	.....
1916–17	$83 06
	$83 06
Debt service	
1917–18	.....
1916–17	$19 11
	$19 11
Outlay	
1917–18	$100 ..
1916–17	.....
	$100 ..
Auxiliary	
1917–18	$250 ..
1916–17	111 22
	$138 78
Total	
1917–18	$7 602 50
1916–17	6 183 07
	$1 419 43

Clinton county — *Continued*

Town of Clinton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$10 512	.0190
2	1	5 188	.0370
3	1	10 805	.0170
4	1	25 879	.01219
5	3	37 957	.0512
6	1	11 005	.01485
7	1	7 320	.03376
8	1	15 642	.0120
9	1	29 709	.0094
10	1	6 207	.0279
11	1	23 767	.01398
12	.....		
13	1	12 942	.0153
Total	14	$196 933	.0233
Average rate			.021965
Total 1917–18		$201 452	.04
Balance 1916		$200	
Balance 1917		254	
		$57	
Tax 1917		4 402	
Real tax		$4 345	
Tax 1918		$8 057	
Real tax 1917		4 345	
·al increase		$3 712	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$306 ..
1916–17	6 ..
	$300 ..
Instruction	
1917–18	$7 025 ..
1916–17	5 161 ..
	$1 864 ..
Operation	
1917–18	$1 225 ..
1916–17	798 ..
	$427 ..
Maintenance	
1917–18	$300 ..
1916–17	188 ..
	$112 ..
Fixed charges	
1917–18	$125 ..
1916–17	181 ..
	$56 ..
Debt service	
1917–18	$760 ..
1916–17	572 ..
	$188 ..
Outlay	
1917–18	$650 ..
1916–17	3 ..
	$647 ..
Auxiliary	
1917–18	$285 ..
1916–17	129 ..
	$156 ..
Total	
1917–18	$10 676 ..
1916–17	7 038 ..
	$3 638 ..

Town of Dannemora, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	6	$129 247	.0473
2	1	14 825	.0150
3	1	23 475	.0228
Total	8	$167 547	.0410
Average rate			.02836
Total 1917–18		$180 411	.042
Balance 1916		$406 65	
Balance 1917		.....	
		$406 65	
Tax 1917		6 870 97	
Real tax		$7 277 62	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$125 ..
1916–17	197 ..
	$72 ..
Instruction	
1917–18	$5 091 ..
1916–17	4 322 ..
	$76 ..
Operation	
1917–18	$1 066 ..
1916–17	1 144 ..
	$78 ..

Clinton county — *Continued*

Town of Dannemora, Uuit No. 1

	Assessed valuation
Tax 1918	$7 577 26
Real tax 1917	7 277 62
Real increase	299 64

Expenditures 1916–17 and budget 1917–18		
Maintenance		
1917–18	$257	..
1916–17	109	..
	$148	..
Fixed charges		
1917–18	.....	
1916–17	$203	..
	$203	..
Debt service		
1917–18	$1 968	..
1916–17	2 493	..
	$525	..
Outlay		
1917–18	.....	
1916–17	$393	..
	$393	..
Auxiliary		
1917–18	$201	..
1916–17	643	..
	$442	..
Total		
1917–18	$8 708	..
1916–17	9 504	..
	$796	..

Town of Dannemora, Unit No 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
4	8	$173 818	.03567
5	1	20 997	.0142
Total	9	$194 815	.0333
Average rate		.....	.02493
Total 1917–18		$195 358	.041718
Balance 1916		$84 30	
Balance 1917		34 66	
		$49 64	
Tax 1917		$6 500 00	
Real tax		$6 549 64	
Tax 1918		$8 149 94	
Real tax 1917		6 549 64	
Real increase		$1 600 30	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$350	..
1916–17	185	..
	$165	..
Instruction		
1917–18	$5 900	..
1916–17	4 901	..
	$999	..
Operation		
1917–18	$1 950	..
1916–17	1 556	..
	$394	..
Maintenance		
1917–18	$100	..
1916–17	148	..
	$48	..
Fixed charges		
1917–18	$50	..
1916–17	649	..
	$599	..
Auxiliary		
1917–18	$700	..
1916–17	253	..
	$447	..
Tota		
1917–18	$9 050	..
1916–17	7 692	..
	$1 358	..

Clinton county — *Con inued*

Town of Ellenburg

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$11 877	.0172
2	1	10 835	.0155
3	1	9 092	.0262
4	1	14 850	.0144
5	2	28 158	.03047
6	1	14 124	.0116
7	1	9 301	.01988
8	.....	.....	.....
9	1	26 596	.0111
10	1	7 226	.0280
11	1	13 092	.0140
12	1	11 456	.0159
13	1	15 253	.0175
14	1	13 370	.01858
15	2	24 008	.0366
16	2	17 994	.04927
17	1	22 624	.0091
18	1	8 796	.0260
19	1	8 430	.0270
20	1	18 625	.0130
21	6	64 182	.0640
Total	28	$349 889	.0291
Average rate		.....	.023265
Total 1917–18		$433 285	.0335
Balance 1916		$875 96	
Balance 1917		222 23	
		$653 73	
Tax 1917		$10 191 63	
Real tax		10 845 36	
Tax 1918		$14 515 00	
Real tax 1917		10 845 36	
Real increase		$3 669 64	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$702 ..	
1916–17	.....	
Instruction		
1917–18	$13 533 ..	
1916–17	.....	
Operation		
1917–18	$2 210 ..	
1916–17	.....	
Maintenance		
1917–18	$850 ..	
1916–17	.....	
Fixed charges		
1917–18	$225 ..	
1916–17	.....	
Debt service		
1917–18	$1 050 ..	
1916–17	.....	
Outlay		
1917–18	$1 150 ..	
1916–17	.....	
Auxiliary		
1917–18	$600 ..	
1916–17	.....	
Total		
1917–18	$20 320 ..	
1916–17	.....	

Town of Mooers

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$9 284	.0150
2	1	27 747	.0059
3	6	102 346	.0454
4	1	11 308	.0152
5	1	19 097	.010
6	1	11 290	.0274
7	1	12 922	.0115
8	1	17 700	.0376
10	1	22 721	.0097
13	1	9 366	.0179
14	1	21 871	.0195
15	2	23 308	.0188
16	2	44 132	.0180
17	1	10 953	.0114
18	1	11 316	.0174
19	1	4 632	.0280
20	1	4 830	.037
21	1	18 719	.0120
22	1	3 658	.0491
Total	26	$387 200	.0246
Average rate		.....	.0246
Total 1917–18		$422 357	.032
Balance 1916		$480 93	
Balance 1917		322 47	
		$158 46	
Tax 1917		9 524 73	
Real tax		$9 683 19	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$580 ..	
1916–17	37 50	
	$542 50	
Instruction		
1917–18	$14 125 ..	
1916–17	11 733 99	
	$2 391 01	
Operation		
1917–18	$1 888 96	
1916–17	1 659 87	
	$229 09	
Maintenance		
1917–18	$778 15	
1916–17	837 32	
	$59 17	
Fixed charges		
1917–18	$159 63	
1916–17	254 70	
	$95 07	
Debt service		
1917–18	$760 ..	
1916–17	1 478 50	
	$718 50	
Outlay		
1917–18	$636 ..	
1916–17	.....	
	$636 ..	

Clinton county — *Continued*

Town of Mooers

	Assessed valuation
ax 1918	$13 606 63
Real tax 1917	9 683 19
Real increase	$3 923 44

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$255 ..
1916–17	192 50
	$62 50
Total	
1917–18	$19 182 74
1916–17	16 194 38
	$2 988 36

Town of Peru

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	7	$170 927	.0313
2	1	40 411	.0080
3	1	33 033	.0064
4	1	18 717	.0140
5	1	14 747	.0120
6	1	11 627	.0307
7	1	62 603	.0069
8	1	90 233	.0039
9	2	54 280	.0101
10	1	24 586	.0118
11	1	14 492	.0199
12	1	9 367	.0220
13	1	7 337	.0230
14	1	32 133	.0079
Total	21	$584 493	.0161
Average rate		.....	.0149
Total 1917–18		.....	
Balance 1917		$1 391 49	
Balance 1916		1 208 28	
		$183 21	
Tax 1917		9 438 38	
Real tax			
		$9 255 17	
Tax 1918		$9 271 97	
Real tax 1917		9 255 17	
Real increase		$16 80	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$350 ..
1916–17	65 ..
	$285 ..
Instruction	
1917–18	$9 566 ..
1916–17	9 255 ..
	$311 ..
Operation	
1917–18	$1 440 ..
1916–17	1 524 ..
	$84 ..
Maintenance	
1917–18	$200 ..
1916–17	360 ..
	$160 ..
Fixed charges	
1917–18	$100 ..
1916–17	168 ..
	$68 ..
Debt service	
1917–18	$750 ..
1916–17	1 246 ..
	$496 ..
Outlay	
1917–18	$170 ..
1916–17	328 ..
	$158 ..
Auxiliary	
1917–18	$300 ..
1916–17	180 ..
	$120 ..
Total	
1917–18	$12 876 ..
1916–17	13 126 ..
	$250 ..

Town of Plattsburgh

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
3	1	$74 565	.0052
4	1	74 131	.0055
5	1	68 822	.0047
6	1	16 986	.0160
7	1	32 864	.0080
8	1	70 496	.0051
9	2	122 520	.0070
10	1	180 661	.0029

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$635 ..
1916–17	38 ..
	$597 ..
Instruction	
1917–18	$7 450 ..
1916–17	6 588 ..
	$862 ..

Clinton county — *Continued*

Town of Plattsburgh

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
11	1	$12 226	.0211
12	1	39 802	.0060
13	4	133 940	.0261
Total	15	$827 013	.0089
Average rate			.0080

Total 1917–18	
Balance 1916	$764 33
Balance 1917	450 25
	$314 08
Tax 1917	7 417 19
Real tax	$7 731 27
Tax 1918	$9 686 00
Real tax 1917	7 731 27
Real increase	$1 954 73

Expenditures 1916–17 and budget 1917–18

Operation		
1917–18	$1 125 ..	
1916–17	1 062 ..	
		$63 ..
Maintenance		
1917–18	$350 ..	
1916–17	300 ..	
		$50 ..
Fixed charges		
1917–18	$200 ..	
1916–17	100 ..	
		$100 ..
Debt service		
1917–18	$1 375 ..	
1916–17	2 597 ..	
		$1 222 ..
Outlay		
1917–18	$91 ..	
1916–17	39 ..	
		$52 ..
Auxiliary		
1917–18	$330 ..	
1916–17	246 ..	
		$84 ..
Total		
1917–18	$11 556 ..	
1916–17	10 970 ..	
		$586 ..

Town of Saranac

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	3	$35 385	.0260
2	2	28 495	.0212
3	1	17 060	.0185
4	1	15 638	.0108
5	1	40 508	.0097
6	3	187 319	.0159
7	1	13 611	.0329
8	1	6 425	.0280
9	1	12 813	.0131
10	1	7 740	.0260
11	1	7 940	.0330
12	1	8 340	.0365
13	1	22 825	.0180
14	1	33 370	.0100
15	2	15 563	.0422
16	1	19 077	.0137
17	1	7 025	.0236
18	1	5 346	.0317
Total	24	$486 480	.0185
Average rate			.0227

Total 1917–18	
Balance 1917	$3 015 48
Balance 1916	2 392 07
	$623 41
Tax 1917	$9 004 97
Real tax	$8 381 56

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$480 ..	
1916–17	81 ..	
		$399 ..
Instruction		
1917–18	$11 627 ..	
1916–17	10 660 ..	
		$967 ..
Operation		
1917–18	$1 220 ..	
1916–17	1 135 ..	
		$85 ..
Maintenance		
1917–18	$230 ..	
1916–17	505 ..	
		$275 ..
Fixed charges		
1917–18	$75 ..	
1916–17	146 ..	
		$71 ..
Debt service		
1917–18	$546 ..	
1916–17	256 ..	
		$290 ..
Outlay		
1917–18	$345 ..	
1916–17	7 ..	
		$338 ..

Clinton county — *Continued*

Town of Saranac

	Assessed valuation
Tax 1918	$10 530 50
Real tax 1917	8 381 56
Real increase	$2 148 94

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$445 ..
1916–17	312 ..
	$133 ..
Total	
1917–18	$14 968 ..
1916–17	13 102 ..
	$1 866 ..

Columbia county

Town of Ancram

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$141 326	.00362
2	1	58 132	.00430
3	1	60 953	.00492
4	1	98 651	.00516
5	1	122 025	.00470
6	1	84 956	.00426
7	1	43 040	.00697
8	1	82 472	.00545
9	1	40 446	.00586
10	2	193 256	.00547
Total	11	$925 257	.0049
Average rate		.....	.005151
Total 1917–18		$937 580	.0063994
Balance 1916		$214 14	
Balance 1917		.....	
		$214 14	
Tax 1917		4 553 16	
Real tax		$4 767 30	
Tax 1918		$6 000 ..	
Real tax 1917		4 767 30	
Real increase		$1 232 70	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$400 ..
1916–17	.....
	$400 ..
Instruction	
1917–18	$5 100 ..
1916–17	4 974 58
	$125 42
Operation	
1917–18	$550 ..
1916–17	509 56
	$40 44
Maintenance	
1917–18	$250 ..
1916–17	509 98
	$259 98
Auxiliary	
1917–18	$100 ..
1916–17	49 82
	$50 18
Fixed charges	
1917–18	.....
1916–17	$80 01
	$80 01
Debt services	
1917–18	$800 ..
1916–17	68 05
	$731 95
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$7 200 ..
1916–17	6 192 ..
	$1 008 ..

Columbia county — *Continued*

Town of Austerlitz

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$138 975	.00749
2	1	27 100	.00820
3	1	73 807	.00581
4	1	43 763	.01083
5	1	33 955	.01030
Total	6	$317 600	.0079
Average rate		.....	.00852
Total 1917–18		$350 258	.009393
Balance 1916		$356 17	
Balance 1917		.....	
		$356 17	
Tax 1917		2 517 68	
Real tax		$2 873 85	
Tax 1918		$3 290 00	
Real tax 1917		2 873 85	
Real increase		$416 15	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$300 ..
1916–17.....	20 ..
	$280 ..
Instruction	
1917–18.....	$3 000 ..
1916–17.....	2 685 ..
	$315 ..
Operation	
1917–18.....	$450 ..
1916–17.....	254 ..
	$196 ..
Maintenance	
1917–18.....	$75 ..
1916–17.....	196 ..
	$121 ..
Fixed charges	
1917–18.....	$115 ..
1916–17.....	93 ..
	$22 ..
Outlay	
1917–18	$25 ..
1916–17.....	456 ..
	$431 ..
Auxiliary	
1917–18.....	$130 ..
1916–17.....	61 ..
	$69 ..
Total	
1917–18.....	$4 095 ..
1916–17.....	3 765 ..
	$330 ..

Town of Canaan

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$289 489	.00803
2	1	51 748	.00604
3	1	117 672	.00127
4	1	50 082	.00540
5	1	133 086	.00300
6	2	256 468	.00350
7	1	34 724	.00987
8	3	20 000	.....
9	2	418 350	.00670
Total	14	$1 371 619	.0054
Average rate		.....	.00574
Total 1917–18		$1 362 455	.00718643
Balance 1916		$1 827 56	
Balance 1917		.....	
		$1 827 56	
Tax 1917		7 505 37	
Real tax		$9 332 93	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$410 ..
1916–17.....	.....
	$410 ..
Instruction	
1917–18.....	$6 370 ..
1916–17.....	8 203 ..
	$1 833 ..
Operation	
1917–18.....	$1 380 ..
1916–17.....	1 213 ..
	$167 ..
Maintenance	
1917–18.....	$25 ..
1916–17.....	921 ..
	$896 ..
Fixed charges	
1917–18.....	$300 ..
1916–17.....	284 ..
	$16 ..

Columbia county — *Continued*

Town of Canaan

	Assessed valuation
Tax 1918	$9 790 00
Real tax 1917	9 332 93
Real increase	$457 07

Expenditures 1916–17 and budget 1917–18		
Debt service		
1917–18	$1 700	..
1916–17	1 398	..
	$302	..
Outlay		
1917–18	$50	..
1916–17	6 630	..
	$6 580	..
Auxiliary		
1917–18	$930	..
1916–17	407	..
	$523	..
Total		
1917–18	$11 165	..
1916–17	19 056	..
	$7 891	..

Town of Chatham

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$68 488	.00423
2	1	224 250	.00245
3	1	44 283	.00621
4	1	81 775	.00397
5	1	120 578	.00422
6	Contract	33 346	Contract
7	1	45 945	.00812
8	1	49 921	.00648
9	2	260 694	.00399
10	1	66 858	.00448
11	2	369 327	.00349
12	1	83 300	.00542
13	1	66 211	.00443
Total	14	$1 514 976	.0057
Average rate		.....	.00478
Total 1917–18		$1 513 541	.00588
Balance 1916		$482 12	
Balance 1917		17 20	
		$464 92	
Tax 1917		6 034 42	
Real tax		$6 499 34	
Tax 1917–18		$8 910 ..	
Real tax 1916–17		6 499 34	
Real increase		$2 410 66	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$580	..
1916–17	.....	
	$580	..
Instruction		
1917–18	$7 750	..
1916–17	6 616	..
	$1 134	..
Operation		
1917–18	$1 430	..
1916–17	985	..
	$445	..
Maintenance		
1917–18	$90	..
1916–17	313	..
	$223	..
Auxiliary		
1917–18	$850	..
1916–17	74	..
	$776	..
Fixed charges		
1917–18	$125	..
1916–17	173	..
	$484	..
Debt service		
1917–18	$60	..
1916–17	136	..
	$76	..
Outlay		
1917–18	$190	..
1916–17	327	..
	$137	..
Total		
1917–18	$11 075	..
1916–17	8 624	..
	$2 451	..

Columbia county — *Continued*

Town of Clermont

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$105 199	.00380
2	1	77 915	.00442
3	1	61 801	.00601
4	2	455 953	.00276
5	1	43 671	.00695
Total	6	$744 539	.0035
Average rate		.....	.004788
Total 1917–18		$787 303	.00467954
Balance 1916		$202 73	
Balance 1917		12 70	
		$190 03	
Tax 1917		2 679 24	
Real tax		$2 869 27	
Tax 1918		$3 684 22	
Real tax 1917		2 869 27	
Real increase		$814 95	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$140 ..
1916–17.....	3 75
	$136 25
Instruction	
1917–18.....	$3 340 ..
1916–17.....	2 889 57
	$450 43
Operation	
1917–18.....	$460 ..
1916–17.....	412 08
	$47 92
Maintenance	
1917–18.....	$150 ..
1916–17.....	152 60
	$2 60
Auxiliary	
1917–18.....	$362 ..
1916–17.....	45 60
	$316 40
Fixed charges	
1917–18.....	$15 ..
1916–17.....	105 40
	$90 40
Debt service	
1917–18.....	.....
1916–17.....	.....
Outlay	
1917–18.....	$75 ..
1916–17.....	67 50
Total	$7 50
1917–18.....	$4 542 ..
1916–17.....	3 676 50
	$865 50

Town of Copake

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$123 276	.00405
2	1	93 950	.00435
3	1	69 117	.00759
4	1	50 962	.00616
5	1	55 940	.00688
6	1	38 425	.00746
7	1	140 452	.00283
8	1	160 178	.00396
9	1	112 614	.00423
10	1	170 566	.00387
Total	10	$1 015 480	.0044
Average rate		.....	.00513
Total 1917–18		$1 057 983	.00591634
Balance 1916		$258 31	
Balance 1917		77 03	
		$181 28	
Tax 1917		4 591 29	
Real tax		$4 772 57	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$425 ..
1916–17.....	10 63
	$414 37
Instruction	
1917–18.....	$5 408 ..
1916–17.....	4 880 35
	$527 65
Operation	
1917–18.....	$663 50
1916–17.....	581 31
	$82 19
Maintenance	
1917–18.....	$570 ..
1916–17.....	399 16
	$170 84
Auxiliary	
1917–18.....	$85 ..
1916–17.....	75 05
	$9 95

Columbia county — *Continued*

Town of Copake

	Assessed valuation
Tax 1918	$6 252 ..
Real tax 1917	4 772 57
Real increase	$1 479 43

Expenditures 1916–17 and budget 1917–18

Fixed charges	
1917–18	.....
1916–17	$82 18
	$82 18
Incidentals	
1917–18	$300 ..
1916–17	.....
	$300 ..
Outlay	
1917–18	.....
1916–17	$108 26
	$108 26
Total	
1917–18	$7 451 50
1916–17	6 136 94
	$1 314 56

Town of Gallatin

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$41 978	.00849
2	1	28 195	.01187
3	1	115 188	.00390
4	1	38 631	.01899
5	1	54 255	.00559
Total	5	$278 247	.0078
Average rate		.....	.009768
Total 1917–18		$278 247	.008985
Balance 1916		$30 62	
Balance 1917		31 98	
		$1 36	
Tax 1917		2 179 47	
Real tax		$2 178 11	
Tax 1918		$2 500 ..	
Real tax 1917		2 178 11	
Real increase		$321 89	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$140 ..
1916–17	100 21
	$39 79
Instruction	
1917–18	$2 168 ..
1916–17	2 109 86
	$58 14
Operation	
1917–18	.....
1916–17	$284 43
	$284 43
Maintenance	
1917–18	.....
1916–17	$28 06
	$28 06
Auxiliary	
1917–18	$25 ..
1916–17	46 63
	$21 63
Fixed charges	
1917–18	.....
1916–17	$28 47
	$28 47
Debt services	
1917–18	$160 ..
1916–17	236 63
	$76 63
Outlay	
1917–18	.....
1916–17	$118 70
	$118 70
Total	
1917–18	$2 493 ..
1916–17	2 952 99
	$459 99

Columbia county — *Continued*

Town of Germantown

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$180 645	.008858
2	1	213 466	.004801
3	1	62 079	.007498
4	1	75 927	.006244
5	2	129 036	.009649
6	1	156 436	.004474
Total	8	$817 589	.0067
Average rate			.00692
Total 1917–18		$894 829	.00718
Balance 1916		$489 35	
Balance 1917		89 25	
		$400 10	
Tax 1917		5 510 09	
Real tax		$5 910 19	
Tax 1918		$6 425 22	
Real tax		5 910 19	
Real increase		$515 03	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$222 ..
1916–17	465 07
	$245 07
Instruction	
1917–18	$5 100 ..
1916–17	5 072 67
	$27 33
Operation	
1917–18	$1 000 ..
1916–17	783 ..
	$216 94
Maintenance	
1917–18	$300 ..
1916–17	101 33
	$198 67
Auxiliary	
1917–18	$425 ..
1916–17	121 84
	$303 16
Fixed charges	
1917–18	$50 ..
1916–17	79 04
	$29 04
Debt service	
1917–18	$190 ..
1916–17	314 53
	$124 53
Outlay	
1917–18	.....
1916–17	$33 ..
	$33 ..
Total	
1917–18	$7 285 ..
1916–17	6 970 54
	$314 46

Town of Ghent

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$56 150	.00920
3	3	615 452	.00324
4	1	86 142	.00464
5	1	97 800	.00408
6	1	112 190	.00400
7	1	74 866	.00433
8	1	139 188	.00237
Total	9	$1 181 788	.0037
Average rate			.00455
Total 1917–18		$1 167 953	.0055096
Balance 1916		$2 556 20	
Balance 1917		452 55	
		$1 103 65	
Tax 1917		4 413 24	
Real tax		$4 516 89	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$680 ..
1916–17	551 ..
	$129 ..
Instruction	
1917–18	$5 340 ..
1916–17	18 889 ..
	$13 549 ..
Operation	
1917–18	$1 025 ..
1916–17	4 703 ..
	$3 678 ..
Maintenance	
1917–18	$200 ..
1916–17	499 ..
	$299 ..

Columbia county — *Continued*

Town of Ghent

	Assessed valuation
Tax 1918	$6 435 ..
Real tax 1917	4 516 89
Real increase	$1 918 11

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$400 ..
1916–17	451 ..
	$51 ..
Debt service	
1917–18	.....
1916–17	$5 987 ..
	$5 987 ..
Outlay	
1917–18	.....
1916–17	$848 ..
	$848 ..
Auxiliary	
1917–18	$310 ..
1916–17	1 423 ..
	$1 113 ..
Total	
1917–18	$7 955 ..
	33 351 ..
	$25 396 ..

Town of Greenport

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	3	$1 570 500	.002362
2	1	174 685	.003966
3	1	53 977	.008336
4	1	282 625	.001498
	6	$2 081 787	.0025
Average rate		.....	.0040
Total 1917–18		$2 117 061	.00330

Balance 1916	$594 44
Balance 1917	326 10
	$168 34
1917 tax	5 276 36
Real tax	$5 444 70
Tax 1918	$7 000 00
Real tax 1917	5 444 70
Real increase	$1 555 30

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$140 ..
1916–17	19 30
	$120 70
Instruction	
1917–18	$3 580 ..
1916–17	3 435 40
	$144 60
Operation	
1917–18	$640 ..
1916–17	564 21
	$75 79
Maintenance	
1917–18	.....
1916–17	$164 77
	$164 77
Fixed charges	
1917–18	.....
1916–17	$119 53
	$119 53
Debt service	
1917–18	$2 500 ..
1916–17	720 ..
	$1 780 ..
Outlay	
1917–18	$90 ..
1916–17	1 176 15
	$1 113 85
Auxiliary	
1917–18	$50 ..
1916–17	131 69
Total	
1917–18	$7 000 ..
1916–17	6 331 05
	$668 95

Columbia county — *Continued*

Town of Hillsdale

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	6	$330 015	.0120
2	1	53 756	.0072
3	1	60 382	.0061
4	1	72 026	.0052
5	1	28 192	.0124
6	1	52 221	.0076
7	1	27 321	.0102
8	1	42 061	.0091
9	1	39 514	.0061
10	1	29 810	.0091
11	1	31 807	.0091
12	1	30 385	.0062
13	Contract	28 500	.0003
14	1	26 775	.0090
Total	18	$852 765	.0091
Average rate			.0073
Total 1917–18			.0100

Balance 1916	$302 08
Balance 1917	133 12
	$168 96
Tax 1917	7 751 89
Real tax	$7 920 85
Tax 1917–18	$8 612 ..
Real tax 1916–17	7 751 ..
Real increase	$861 ..

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$365 ..
1916–17	99 ..
	$266 ..
Instruction	
1917–18	$9 873 ..
1916–17	9 198 ..
	$675 ..
Operation	
1917–18	$1 100 ..
1916–17	1 003 ..
	$97 ..
Maintenance	
1917–18	$300 ..
1916–17	798 ..
	$498 ..
Auxiliary	
1917–18	$245 ..
1916–17	142 ..
	$103 ..
Fixed charges	
1917–18	$147 ..
1916–17	108 ..
	$39 ..
Debt service	
1917–18	.....
1916–17	$8 ..
	$8 ..
Outlay	
1917–18	$225 ..
1916–17	439 ..
	$214 ..
Total	
1917–18	$12 255 ..
1916–17	11 795 ..
	$460 ..

Town of Kinderhook, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$472 141	.006969
6	Contract	102 400	.004844
7	1	42 950	.005777
Total	6	$617 491	.0064
Average rate			.005963
Total 1917–18		$614 117	.009771

Balance 1916	$1 269 75
Balance 1917	3 60
	$1 266 15
Tax 1917	3 987 72
Real tax	$5 253 87

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$245 ..
1916–17	176 12
	$68 88
Instruction	
1917–18	$6 130 ..
1916–17	5 149 09
	$980 91
Operation	
1917–18	$715 ..
1916–17	629 ..
	$85 72
Maintenance	
1917–18	$150 ..
1916–17	647 47
	$497 47

Columbia county — *Continued*

Town of Kinderhook, Unit No. 1

	Assessed valuation
Tax 1918	$6 000 00
Real tax	5 253 87
Real increase	$746 13

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$25 ..
1916–17	199 49
	$174 49
Debt service	
1917–18	$10 ..
1916–17	.....
	$10 ..
Outlay	
1917–18	.....
1916–17	.....
	.....
Auxiliary	
1917–18	$655 ..
1916–17	493 12
	$161 88
Total	
1917–18	$7 930 ..
1916–17	7 294 57
	$635 43

Town of Kinderhook, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	8	$398 315	.012495
3	2	364 015	.003655
4	1	192 820	.004612
5	Contract	93 750	.003946
8	1	115 890	.003116
Total	12	$1 164 790	.0068
Average rate		.....	.005564
Total 1917–18		$1 162 423	.00816
Balance 1916		$708 29	
Balance 1917		488 51	
Tax 1917		$7 928 38	
Real tax		8 148 16	
Tax 1918		$9 485 00	
Real tax		8 148 16	
Real increase		$1 336 84	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$490 ..
1916–17	158 10
	$331 90
Instruction	
1917–18	$7 577 ..
1916–17	7 762 82
	$185 82
Operation	
1917–18	$1 431 ..
1916–17	1 021 83
	$409 17
Maintenance	
1917–18	$600 ..
1916–17	452 08
	$147 92
Fixed charges	
1917–18	$120 ..
1916–17	185 46
	$65 46
Debt service	
1917–18	$294 ..
1916–17	231 79
	$62 21
Outlay	
1917–18	.....
1916–17	$259 63
	$259 63
Auxiliary	
1917–18	$525 ..
1916–17	434 63
	$90 37
Total	
1917–18	$11 037 ..
1916–17	10 506 34
	$530 66

Columbia county — *Continued*

Town of Livingston

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$110 545	.005246
2	1	175 340	.003992
3	1	55 640	.005841
4	1	72 175	.007620
5	Contract	77 200	.....
6	1	53 750	.006511
7	1	57 855	.007000
8	1	101 100	.003497
9	1	34 740	.007974
10	1	107 607	.005109
11	1	34 739	.008635
12	1	53 351	.006560
Total	11	$934 042	.005
Average rate		.....	.00618
Total 1917–18		$933 892	.00974
Balance 1916		$452 16	
Balance 1917		129 54	
		$322 62	
Tax 1917		4 740 38	
Real tax		$5 063 00	
Tax 1918		$9 093 11	
Real tax		5 063 00	
Real increase		$4 030 11	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$470 ..
1916–17.....	39 24
	$430 76
Instruction	
1917–18.....	$6 050 ..
1916–17.....	5 361 75
	$688 25
Operation	
1917–18.....	$1 400 ..
1916–17.....	677 67
	$722 33
Maintenance	
1917–18.....	$600 ..
1916–17.....	194 04
	$405 96
Auxiliary	
1917–18.....	$300 ..
1916–17.....	143 50
	$156 50
Fixed charges	
1917–18.....	$100 ..
1916–17.....	74 64
	$25 36
Debt service	
1917–18.....	$1 515 ..
1916–17.....	226 71
	$1 288 29
Outlay	
1917–18.....	$300 ..
1916–17.....	77 16
	$222 84
Total	
1917–18.....	$10 735 ..
1916–17.....	6 794 71
	$3 940 29

Town of New Lebanon

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$377 855	.00118
2	1	21 270	.00869
3	1	47 060	.00800
4	1	61 665	.00650
5	1	23 158	.00974
6	1	28 910	.00864
7	1	82 392	.00365
8	1	32 426	.00693
9	1	24 168	.01000
10	1	24 595	.00996
Total	14	$724 199	.0096
Average rate		.....	.00732
Total 1917–18		$726 582	.010715
Balance 1916		$778 78	
Balance 1917		305 53	
		$473 25	
Tax 1917		6 934 79	
Real tax		$7 408 04	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$535 ..
1916–17.....	273 ..
	$262 ..
Instruction	
1917–18.....	$7 120 ..
1916–17.....	6 921 ..
	$199 ..
Operation	
1917–18.....	$1 115 ..
1916–17.....	849 ..
	$266 ..
Maintenance	
1917–18.....	$100 ..
1916–17.....	623 ..
	$523 ..
Fixed charges	
1917–18.....	$200 ..
1916–17.....	184 ..
	$16 ..

Columbia county — *Continued*

Town of New Lebanon

	Assessed valuation
Tax 1918	$7 785 00
Real tax 1917	7 408 04
Real increase	$376 96

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$850 ..
1916–17	1 012 ..
	$162 ..
Outlay	
1917–18	.....
1916–17	$458 ..
	$458 ..
Auxiliary	
1917–18	$330 ..
1916–17	277 ..
	$53 ..
Total	
1917–18	$10 250 ..
	10 237 ..
	$13 ..

Town of Stockport

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	4	$667 926	.003443
2	2	158 383	.007367
3	4	495 797	.004432
4	1	190 142	.002581
Total	11	$1 512 248	.004
Average rate		.....	.0044557
Total 1917–18		$1 557 318	5.14
Balance 1916		$526 45	
Balance 1917		11 ..	
		$515 45	
Tax 1917		6 155 69	
Real tax		$6 671 14	
Tax 1918		$8 004 79	
Real tax		6 671 14	
Real increase		$1 333 65	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$296 ..
1916–17	27 84
	$268 16
Instruction	
1917–18	$6 700 ..
1916–17	6 093 21
	$606 79
Operation	
1917–18	$1 175 ..
1916–17	1 150 52
	$24 48
Maintenance	
1917–18	$425 ..
1916–17	324 28
	$100 72
Fixed charges	
1917–18	$200 ..
1916–17	131 80
	$68 20
Debt service	
1917–18	$15 ..
1916–17	.....
Outlay	
1917–18	$75 ..
1916–17	38 89
	$36 11
Auxiliary	
1917–18	$250 ..
1916–17	133 75
	$116 25
Total	
1917–18	$9 136 ..
1916–17	7 900 ..
	$1 235 71

Columbia county — *Continued*

Town of Stuyvesant

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	4	$482 259	.004803
2	Contract	114 155	.003066
3	3	525 576	.003488
4	Contract	62 653	.006629
5	1	71 405	.005041
6	1	243 754	.002256
Total	9	$1 500 802	.00388
Average rate			.004213
Total 1917–18		$1 498 133	.0051397
Balance 1916		$377 61	
Balance 1917		9 78	
		$367 83	
Tax 1917		5 828 82	
Real tax		$6 196 65	
Tax 1918		$7 700 00	
Real tax		6 196 65	
Real increase		$1 503 35	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$315 ..
1916–17	28 45
	$286 55
Instruction	
1917–18	$6 848 ..
1916–17	5 805 40
	$1 042 60
Operation	
1917–18	$735 ..
1916–17	761 20
	$26 20
Maintenance	
1917–18	$400 ..
1916–17	241 76
	$158 24
Fixed charges	
1917–18	$332 ..
1916–17	71 50
	$260 49
Debt service	
1917–18	.....
1916–17	$490 ..
	$490 ..
Outlay	
1917–18	$50 ..
1916–17	16 22
	$33 78
Auxiliary	
1917–18	$190 ..
1916–17	781 64
	$591 64
Total	
1917–18	$8 870 ..
1916–17	8 196 18
	$673 82

Town of Taghkanic

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$78 130	.00383
2	1	41 639	.00760
3	1	44 863	.00780
4	1	111 710	.00466
5	1	73 521	.00612
6	Contract	14 915	.00306
Total	5	$364 778	.0054
Average rate			.005511
Total 1917–18		$355 301	.0083591
Balance 1916		$353 63	
Balance 1917		39 77	
		$313 86	
Tax 1917		1 983 52	
Real tax		$2 287 38	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$212 ..
1916–17	.....
	$212 ..
Instruction	
1917–18	$2 255 ..
1916–17	2 491 68
	$236 68
Operation	
1917–18	$300 ..
1916–17	264 09
	$35 91
Maintenance	
1917–18	.....
1916–17	$251 18
	$251 18

Columbia county — *Concluded*

Town of Taghkanic

	Assessed valuation
Tax 1918	$2 970 ..
Real tax 1917	2 287 38
Real increase	$682 62

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$75 ..
1916–17	169 25
	$94 25
Fixed charges	
1917–18	.....
1916–17	$23 30
	$23 30
Debt services	
1917–18	$128 ..
1916–17	.....
	$128 ..
Outlay	
1917–18	.....
1916–17	$37 46
	$37 46
Total	
1917–18	$2 970 ..
1916–17	3 236 96
	$266 96

Cortland county

Town of Cincinnatus

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$300 460	.01500
4	1	27 661	.00750
5	1	41 740	.00560
6	1	15 005	.01245
7	1	49 567	.00780
8	1	54 459	.00500
Total	10	488 892	.01180
Average rate		.....	.00889
Total 1917–18		$491 574	.01500
Balance 1916		$263 41	
Balance 1917		184 95	
		$78 46	
Tax 1917		$5 793 92	
Real tax		$5 872 38	
Tax 1918		$7 373 61	
Real tax 1917		5 872 38	
Real increase		$1 501 23	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$350 ..
1916–17	88 62
	$261 38
Instruction	
1917–18	$6 750 ..
1916–17	5 513 44
	$1 236 56
Operation	
1917–18	$1 100 ..
1916–17	637 97
	$462 03
Maintenance	
1917–18	$300 ..
1916–17	298 53
	$1 47
Auxiliary	
1917–18	$250 ..
1916–17	181 75
	$68 25
Fixed charges	
1917–18	$175 ..
1916–17	118 16
	$56 84
Debt service	
1917–18	.....
1916–17	$1 948 87
	$1 948 87
Outlay	
1917–18	75 ..
1916–17	761 95
	$686 95
Total	
1917–18	$9 000 ..
1916–17	9 549 29
	$549 29

Cortland county — *Continued*

Town of Cortlandville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$60 165	.0050
2	1	193 683	.0022
3	1	134 517	.0024
4	1	21 000	.0100
5	1	45 060	.0050
6	1	33 175	.0112
7	1	48 195	.0073
8	1	98 135	.0041
9	Contract	28 390	.....
10	1	30 510	.0080
11	1	195 969	.0070
12	1	167 326	.0025
13	7	525 972	.0078
14	1	47 435	.0057
15	1	85 065	.0043
16	1	79 065	.0051
17	1	117 000	.0044
18	1	36 719	.0069
Total	23	$1 947 381	.0054
Average rate		.....	.0059
Total 1917–18		$1 941 867	.0068
Balance 1916		$1 752 92	
Balance 1917		1 276 86	
		$476 06	
Tax 1917		10 566 81	
Real tax		$11 042 87	
Tax 1918		$13 204 69	
Real tax 1917		11 042 87	
Real increase		$2 161 82	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$337 ..
1916–17	96 ..
	$241 ..
Instruction	
1917–18	$12 900 ..
1916–17	11 255 ..
	$1 645 ..
(a) Operation	
1917–18	$1 480 ..
1916–17	1 558 ..
	$78 ..
Maintenance	
1917–18	$1 500 ..
1916–17	784 ..
	$716 ..
Auxiliary	
1917–18	$400 ..
1916–17	350 ..
	$50 ..
Fixed charges	
1917–18	.....
1916–17	$175 ..
	$175 ..
Debt services	
1917–18	$60 ..
1916–17	6 ..
	$54 ..
Outlay	
1917–18	.....
1916–17	$757 ..
	$757 ..
Total	
1917–18	$16 677 ..
1916–17	14 981 ..
	$1 696 ..

(a) Including $280 supplies.

Town of Cuyler

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$16 375 9 150	.00150
4	1	8 444	.02199
5	1	44 714 12 000	.00197
6	1	22 659	.00926
7	1	54 299	.00559
8	1	37 150	.00938
9	2	136 505	.00598
12	1	28 567	.00800
14	1	12 516	.01200
15	Contract	15 933	.....
Total	10	$398 312	.00600
Average rate		.....	.00840
Total 1917–18		$413 565	.00720
Balance 1916		$357 45	
Balance 1917		256 ..	
		$101 45	
Tax 1917		2 302 30	
Real tax		$2 403 75	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$160 ..
1916–17	1 31
	$158 69
Instruction	
1917–18	$3 750 ..
1916–17	3 800 55
	$50 55
Operation	
1917–18	$375 ..
1916–17	332 44
	$42 56
Maintenance	
1917–18	$150 ..
1916–17	205 27
	$55 27
Auxiliary	
1917–18	$575 ..
1916–17	268 57
	$306 43

Cortland county — *Continued*

Town of Cuyler

	Assessed valuation
Tax 1918	$2 977 67
Real tax 1917	2 403 75
Real increase	$573 92

Expenditures 1916–17 and budget 1917–18

Fixed charges	
1917–18	$20 ..
1916–17	64 16
	$44 16
Debt service	
1917–18	.....
1916–17	$70 23
	$70 23
Outlay	
1917–18	$100 ..
1916–17	38 50
	$61 50
Total	
1917–18	$5 130 ..
1916–17	4 781 03
	$348 97

Town of Freetown

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$40 471	.00740
2	1	67 070	.00412
3	1	31 832	.00754
4	1	54 160	.00590
5	1	19 234	.01129
6	1	29 944	.00711
7	1	32 098	.00685
8	1	25 468	.00928
Total	8	$300 277	.0067
Average rate		.....	.00744
Total 1917-18		$294 073	.0115

Balance 1916	$279 48
Balance 1917	185 09
	$94 39
Tax 1917	2 027 83
Real tax	$2 122 22
Tax 1918	$3 381 85
Real tax 1917	2 122 22
Real increase	$1 259 63

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$200 ..
1916–17	3 ..
	$197 ..
Instruction	
1917–18	$3 810 ..
1916–17	3 105 ..
	$705 ..
Operation	
1917–18	$395 ..
1916–17	203 ..
	$192 ..
Maintenance	
1917–18	$200 ..
1916–17	39 ..
	$161 ..
Auxiliary	
1917–18	$50 ..
1916–17	62 ..
	$12 ..
Fixed charges	
1917–18	10 ..
1916–17	39 ..
	$29 ..
Debt services	
1917–18	.....
1916–17	.....
	.....
Outlay	
1917–18	$75 ..
1916–17	.....
	$75 ..
Total	
1917–18	$4 740 ..
1916–17	3 451 ..
	$1 289 ..

Cortland county — *Continued*

Town of Harford

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$34 175	.00599
2	2	95 127	.00698
3	1	28 366	.00800
5	2	89 234	.00749
6	1	87 119	.00383
7	Contract	15 500	.....
Total	7	$349 521	.0060
Average rate		.....	.00645
Total 1917–18		$349 511	.0098
Balance 1916		$238 21	
Balance 1917		195 01	
		$43 20	
Tax 1917		2 099 61	
Real tax		$2 142 81	
Tax 1918		$3 381 85	
Real tax 1917		2 142 81	
Real increase		$1 239 04	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$125 ..
1916–17	7 ..
	$118 ..
Instruction	
1917–18	$3 600 ..
1916–17	2 711 ..
	$889 ..
Operation	
1917–18	$265 ..
1916–17	302 ..
	$37 ..
Maintenance	
1917–18	$300 ..
1916–17	53 ..
	$247 ..
Fixed charges	
1917–18	$25 ..
1916–17	46 ..
	$21 ..
Debt services	
1917–18	.....
1916–17	.....
	.....
Outlay	
1917–18	$100 ..
1916–17	.....
	$100 ..
Auxiliary	
1917–18	$75 ..
1916–17	213 ..
	$138
Total	
1917–18	$4 49 ..
1916–17	3 33 .
	$1 058 ..

Town of Homer

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$73 609	.0045
3	1	19 199	.0110
4	1	45 969	.0058
5	Contract	179 029	.0006
6	1	78 141	.0040
7	1	28 669	.0010
8	1	58 309	.0047
9	Contract	80 310	.0025
10	Contract	118 000	.0025
11	1	32 300	.0085
12	1	94 091	.0063
13	1	86 233	.0040
Total	9	$893 859	.0039
Average rate		.....	.0046
Total 1917–18		$9 046	.00614
Balance 1916		$475 46	
Balance 1917		294 65	
		$180 81	
Tax 1917		3 509 82	
Real tax		$3 690 63	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$1 226 ..
1916–17	11 ..
	$1 215 ..
Instruction	
1917–18	$3 916 ..
1916–17	4 177 ..
	$261 ..
Operation	
1917–18	$879 ..
1916–17	412 ..
	$467 ..
Maintenance	
1917–18	$525 ..
1916–17	403 ..
	$122 ..
Auxiliary	
1917–18	$750 ..
1916–17	700 ..
	$50 ..

Cortland county — *Continued*

Town of Homer

	Assessed valuation
Tax 1918	$5 546 35
Real tax 1917	3 690 63
Real increase	$1 855 72

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$52 ..
1916–17	55 ..
	$3 ..
Debt services	
1917–18	.....
1916–17	$63 ..
	$63 ..
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$7 348 ..
1916–17	5 821 ..
	$1 527 ..

Town of Lapeer

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$31 487	.00737
2	1	28 373	.00820
3	1	18 301	.01290
4	1	26 810	.00806
5	1	44 917	.00660
6	1	37 720	.00636
7	1	85 027	.00458
8	Contract	12 525	.....
Total	7	$285 166	.0064
Average rate		.....	.00772
Total 1917–18		$289 621	.0101
Balance 1917		$127 26	
Balance 1916		126 02	
		$1 24	
Tax 1917		1 843 65	
Real tax		$1 842 41	
Tax 1918		$2 925 37	
Real tax 1917		1 842 41	
Real increase		$1 082 96	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$110 ..
1916–17	.....
	$110 ..
Instruction	
1917–18	$3 105 ..
1916–17	2 797 ..
	$308 ..
Operation	
1917–18	$265 ..
1916–17	183 ..
	$82 ..
Maintenance	
1917–18	$400 ..
1916–17	77 ..
	$323 ..
Auxiliary	
1917–18	$25 ..
1916–17	192 ..
	$167 ..
Fixed charges	
1917–18	$25 ..
1916–17	30 ..
	$5 ..
Debt services	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$300 ..
1916–17	.....
	$300 ..
Total	
1917–18	$4 230 ..
1916–17	3 279 ..
	$951 ..

Town of Marathon

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
4	1	$33 845	.00683
5	1	72 094	.00414
6	2	72 158	.00970
7	1	38 952	.00576
8	8	664 307	.00819
9	1	24 675	.00950
Total	14	$906 031	.0078

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$450 ..
1916–17	248 ..
	$202 ..
Instruction	
1917–18	$8 875 ..
1916–17	7 808 ..
	$1 067 ..

Cortland county — *Continued*

Town of Marathon

	Assessed valuation	Tax rate 1916–17
Average rate	.....	.00735
Total 1917–18	$927 251	.00975
Balance 1916	$911 28	
Balance 1917	613 25	
	$298 03	
Tax 1917	7 132 85	
Real tax	$7 430 88	
Tax 1918	$9 041 79	
Real tax 1917	7 430 88	
Real increase	$1 610 91	

Expenditures 1916–17 and budget 1917–18		
Operation		
1917–18	$1 575 ..	
1916–17	1 604 ..	
		$29 ..
Maintenance		
1917–18	$300 ..	
1916–17	124 ..	
		$176 ..
Auxiliary		
1917–18	$325 ..	
1916–17	172 ..	
		$153 ..
Fixed charges		
1917–18	$150 ..	
1916–17	223 ..	
		$53 ..
Debt services		
1917–18	$50 ..	
1916–17	53 ..	
		$3 ..
Outlay		
1917–18	$175 ..	
1916–17	124 ..	
		$51 ..
Total		
1917–18	$11 900 ..	
1916–17	10 356 ..	
		$1 544 ..

Town of Preble

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$18 775	.0104
2	1	114 103	.0023
3	1	75 083	.0036
4	1	80 752	.0035
5	1	28 915	.0078
6	2	220 041	.0059
8	1	60 882	.0050
9	Contract	16 800	.0075
10	1	45 550	.0038
11	1	13 850	.0250
Total	10	$674 841	.0051
Average rate		.....	.00748
Total 1917–18		$712 987	.0070
Balance 1916		$602 68	
Balance 1917		424 98	
		$177 70	
Tax 1917		3 494 37	
Real tax		$3 672 07	
Tax 1917		$5 044 07	
Real tax 1917		3 672 07	
Real increase		$1 372 ..	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$456 ..	
1916–17	1 ..	
		$455 ..
Instruction		
1917–18	$4 697 ..	
1916–17	4 019 ..	
		$678 ..
Operation		
1917–18	$575 ..	
1916–17	494 ..	
		$81 ..
Maintenance		
1917–18	$625 ..	
1916–17	237 ..	
		$388 ..
Auxiliary		
1917–18	$400 ..	
1916–17	314 ..	
		$86 ..
Fixed charges		
1917–18	$54 ..	
1916–17	53 ..	
		$1 ..
Debt services		
1917–18	$272 ..	
1916–17	280 ..	
		$8 ..
Outlay		
1917–18	.....	
1916–17	$125 ..	
Total		
1917–18	$7 079 ..	
1916–17	5 523 ..	
		$1 556 ..

Cortland county — *Continued*

Town of Scott

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$46 925	.0045
2	4 consolidated	41 650	.0154
		40 500	
		39 250	
		18 575	
		28 100	
4	1	44 793	.0108
6	1	22 490	.0085
7	1	30 300	.0078
Total	8	$312 583	.0118
Average rate			.0094
Total 1917–18		$324 720	.210
Balance 1916		$654 90	
Balance 1917		149 13	
		$505 77	
Tax 1917		3 709 32	
Real tax		$4 215 09	
Tax 1918		$8 339 50	
Real tax 1917		4 215 09	
Real increase		$4 124 41	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$284 ..	
1916–17	.....	
	$284 ..	
Instruction		
1917–18	$4 975 ..	
1916–17	3 466 ..	
	$1 509 ..	
Operation		
1917–18	$555 ..	
1916–17	397 ..	
	$158 ..	
Maintenance		
1917–18	$650 ..	
1916–17	174 ..	
	$476 ..	
Auxiliary		
1917–18	$925 ..	
1916–17	947 ..	
	$22 ..	
Fixed charges		
1917–18	.....	
1916–17	$150 ..	
	$150 ..	
Debt services		
1917–18	$950 ..	
1916–17	792 ..	
	$158 ..	
Outlay		
1917–18	.....	
1916–17	$10 843 ..	
	$10 843 ..	
Total		
1917–18	$8 339 ..	
1916–17	16 769 ..	
	$8 430 ..	

Town of Solon

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$30 999	.00679
2	1	47 852	.00449
3	1	54 718	.00630
4	1	17 657	.00835
5	1	65 787	.00532
6	1	21 150	.00709
7	1	13 458	.01299
8	1	16 560	.01177
9	Contract	13 543	.....
Total	8	$281 724	.0063
Average rate			.00788
Total 1917–18		$287 814	.00876
Balance 1916		$269 73	
Balance 1917		343 68	
		—$73 95	
Tax 1917		1 788 54	
Real tax		$1 714 59	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$100 ..	
1916–17	75	
	$99 25	
Instruction		
1917–18	$3 525 ..	
1916–17	2 925 44	
	$599 56	
Operation		
1917–18	$310 ..	
1916–17	141 59	
	$168 41	
Maintenance		
1917–18	$285 ..	
1916–17	50 55	
	$234 45	
Auxiliary		
1917–18	$100 ..	
1916–17	114 50	
	$14 50	

Cortland county — *Continued*

Town of Solon

	Assessed valuation
Tax 1918	$2 521 01
Real tax 1917	1 714 59
Real increase	$806 42

Expenditures 1916–17 and budget 1917–18

Fixed charges	
1917–18	$115 ..
1916–17	55 70
	$59 30
Total	
1917–18	$4 435 ..
1916–17	3 288 53
	$1 146 47

Town of Taylor

Dist.	Teachers	Assessed Valuation	Tax rate 1916–17
1	1	$12 998	.01472
2	1	22 970	.01000
3	1	24 845	.00649
4	1	14 968	.01000
6	1	32 720	.00692
7	1	31 175	.00749
8	Contract	14 650	.00050
9	1	6 175	.02267
Total	7	$159 501	.0083
Average rate			.00984
Total 1917–18		$161 558	.00809

Balance 1916	$355 74
Balance 1917	433 58
	—$77 84
Tax 1917	1 332 38
Real tax	$1 254 54
Tax 1918	$1 307 36
Real tax 1917	1 254 54
Real increase	$52 82

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$125 ..
1916–17	1 79
	$123 21
Instruction	
1917–18	$2 560 ..
1916–17	2 528 21
	$31 79
Operation	
1917–18	$270 ..
1916–17	169 80
	$100 20
Maintenance	
1917–18	$190 ..
1916–17	15 94
	$174 06
Auxiliary	
1917–18	$95 ..
1916–17	12 ..
	$83 ..
Fixed charges	
1917–18	$50 ..
1916–17	48 35
	$1 65
Debt service	
1917–18	.....
1916–17	$32 42
	$32 42
Total	
1917–18	$3 290 ..
1916–17	2 808 51
	$481 49

Town of Truxton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	Contract	$11 500	.....
2	1	35 864	.00617
3	1	29 550	.00642
4	1	30 700	.00798
5	1	9 125	.02263
6	4	140 145	.01000
7	1	82 675	.00400
8	Contract	39 426	.00076
9	1	14 770	.02384
10	Contract	9 500	.....
11	1	24 750	.00925
14	1	12 425	.02000
Total	12	$440 430	.0078

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$200 ..
1916–17	10 62
	$189 38
Instruction	
1917–18	$5 720 ..
1916–17	5 438 33
	$281 67
Operation	
1917–18	$555 ..
1916–17	535 35
	$19 65

Cortland county — *Continued*

Town of Truxton

	Assessed valuation	Tax rate 1916–17
Average rate	.....	.01110
Total 1917–18	$445 599	.01250
Balance 1916	$1 079 61	
Balance 1917	461 49	
	$618 12	
Tax 1917	3 454 87	
Real tax	$4 072 99	
Tax 1918	$5 570 ..	
Real tax 1917	4 072 99	
Real increase	1 497 01	

Expenditures 1916–17 and budget 1917–18	
Maintenance	
1917–18	$175 ..
1916–17	182 06
	$7 06
Auxiliary	
1917–18	$600 ..
1916–17	669 37
	$69 37
Fixed charges	
1917–18	$100 ..
1916–17	163 86
	$63 86
Debt service	
1917–18	$743 ..
1916–17	.....
	$743 ..
Outlay	
1917–18	.....
1916–17	$843 32
	$843 32
Total	
1917–18	$8 093 ..
1916–17	7 842 91
	$250 09

Town of Virgil

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$47 247	.00917
2	2	90 164	.00900
3	1	32 202	.00768
4	1	30 484	.00750
5	1	32 181	.00648
6	1	18 280	.01114
7	1	8 825	.02000
8	1	39 903	.00614
9	1	30 718	.00798
10	1	15 230	.01000
11	1	45 225	.00600
12	1	16 084	.01584
13	1	20 712	.00727
14	1	16 903	.01465
15	1	42 476	.00616
16	1	28 040	.00899
17	1	36 940	.00700
Total	18	$551 614	.0084
Average rate		.....	.00947
Total 1917–18		$553 021	.01281
Balance 1916		$841 07	
Balance 1917		606 43	
		$243 54	
Tax 1917		4650 14	
Real tax		$4 884 78	
Tax 1918		$7 093 42	
Real tax 1917		4 884 78	
Real increase		$2 208 64	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$385 ..
1916–17	3 ..
	$382 ..
Instruction	
1917–18	$8 075 ..
1916–17	7 152 ..
	$923 ..
Operation	
1917–18	$650 ..
1916–17	531 ..
	$119 ..
Maintenance	
1917–18	$650 ..
1916–17	170 ..
	$480 ..
Auxiliary	
1917–18	.....
1916–17	$94 ..
	$94 ..
Fixed charges	
1917–18	$250 ..
1916–17	101 ..
	$149 ..
Debt services	
1917–18	.....
1916–17	$2 ..
	$2 ..
Outlay	
1917–18	$50 ..
1916–17	21 ..
	$21 ..
Total	
1917–18	$10 060 ..
1916–17	8 074 ..
	$1 986 ..

Cortland county — *Concluded*

Town of Willet

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$36 265	.00799
2	2	151 805	.00496
6	1	42 825	.00650
Total	4	$230 895	.0057
Average rate			.00648
Total 1917–18		$222 460	.01466
Balance 1916		$234 65	
Balance 1917		64 55	
		$170 10	
Tax 1917		1 322 69	
Real tax		$1 492 79	
Tax 1918		$3 260 00	
Real tax 1917		1 492 79	
Real increase		$1 767 21	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$90	..
1916–17	.....	
	$90	..
Instruction		
1917–18	$2 075	..
1916–17	1 631	..
	$444	..
Operation		
1917–18	$253	..
1916–17	199	..
	$54	..
Maintenance		
1917–18	$75	..
1916–17	24	..
	$51	..
Auxiliary		
1917–18	$330	..
1916–17	70	..
	$260	..
Fixed charges		
1917–18	$5	..
1916–17	47	..
	$42	..
Debt services		
1917–18	.....	
1916–17	.....	
Outlay		
1917–18	$1 000	..
1916–17	260	..
	$740	..
Total		
1917–18	$3 828	..
1916–17	2 231	..
	$1 597	..

Delaware county

Town of Andes

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$24 270	.01263
2	5	152 320	.02200
3	..	.....	.....
4	1	27 713	.00930
5	1	21 335	.01293
6	..	.....	.....
7	1	13 556	.02000
8	..	.....	.....
9	1	12 493	.02199
10	1	10 270	.02267
11	..	.....	.....
12	1	29 801	.01040
13	1	15 990	.01320
14	1	20 360	.00986
15	1	11 900	.01652
16	1	22 712	.01493
17	1	7 040	.03153
18	Contract	8 000	.....
19	2	90 633	.01536
20	1	25 775	.01299
21	1	41 276	.00713
22	1	12 810	.01660
23	1	43 075	.00604
Total	23	$591 329	.0151

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$350	..
1916–17	60	..
	$290	..
Instruction		
1917–18	$11 800	..
1916–17	10 394	..
	$1 406	..
Operation		
1917–18	$1 315	..
1916–17	1 407	..
	$92	..
Maintenance		
1917–18	$1 784	..
1916–17	443	..
	$1 341	..
Auxiliary		
1917–18	$180	..
1916–17	155	..
	$25	..

Delaware county — *Continued*

Town of Andes

	Assessed valuation	Tax rate 1916–17
Average rate		.01540
Total 1917–18	$610 300	.02
Balance 1916	$705 07	
Balance 1917	347 26	
	$357 81	
Tax 1917	8 965 94	
Real tax	$9 323 75	
Tax 1918	$12 206 ..	
Real tax 1917	9 323 75	
Real increase	$2 882 25	

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$65 ..
1916–17	127 ..
	$62 ..
Debt services	
1917–18	$860 ..
1916–17	1 498 ..
	$638 ..
Outlay	
1917–18	$45 ..
1916–17	115 ..
	$70 ..
Total	
1917–18	$16 399 ..
1916–17	14 199 ..
	$2 200 ..

Town of Bovina

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$42 522	.00579
2	1	47 407	.00557
3	1	48 525	.00784
4	2	112 086	.00933
5	1	20 000	.00960
6	1	75 141	.00539
7	1	38 766	.01030
8	1	59 212	.00450
9	Contract	19 347	.00129
10	1	15 478	.01459
11	1	30 173	.00760
Total	11	$508 657	.0072
Average rate			.00561
Total 1917–18		$566 337	.0071
Balance 1916		$443 06	
Balance 1917		439 92	
		$3 14	
Tax 1917		3 682 32	
Real tax		$3 685 46	
Tax 1918		$4 020 99	
Real tax 1917		3 685 46	
Real increase		$335 53	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$320 ..
1916–17	4 ..
	$316 ..
Instruction	
1917–18	$4 535 ..
1916–17	4 977 ..
	$442 ..
Operation	
1917–18	$337 ..
1916–17	314 ..
	$23 ..
Maintenance	
1917–18	$100 ..
1916–17	266 ..
	$166 ..
Auxiliary	
1917–18	$220 ..
1916–17	70 ..
	$150 ..
Fixed charges	
1917–18	$8 ..
1916–17	110 ..
	$102 ..
Debt services	
1917–18	$10 ..
1916–17	3 ..
	$7 ..
Outlay	
1917–18	$361 ..
1916–17	10 ..
	$351 ..
Total	
1917–18	$5 891 ..
1916–17	5 754 ..
	$137 ..

Delaware county — *Continued*

Town of Colchester

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$17 471	.0120
2 (1916)	3	98 128	.0143
3	.....	.....	.....
4	2	28 495	.0200
5	1	47 158	.0110
6	1	19 670	.0080
7	1	21 322	.0114
8	1	31 566	.0100
9	1	20 059	.0115
10	1	13 250	.0230
11	1	7 270	.0270
12 (1915)	2	102 473	.0118
13	1	10 780	.0190
14	2	38 684	.0188
15	1	28 453	.0080
16	1	6 060	.0360
17	1	30 908	.0120
18	1	13 780	.0120
19	1	15 600	.0160
20	1	19 683	.0143
21 (1914)	7	183 946	.0203
22	1	6 877	.0270
23 (1915)	1	77 515	.0103
24 (1915)	1	64 516	.0053
25	..	.....	.....
26	1	9 725	.0250
27	1	10 645	.0313
28	1	9 375	.0250
29	..	.....	.....
30	1	9 425	.0220
Total	38	$942 834	.0144
Average rate		.....	.0171
Total 1917–18		$1 142 302	.01533
Balance 1916		$754 61	
Balance 1917		837 54	
		$82 93	
Tax 1916–17		13 885 06	
Real tax		$13 802 13	
Tax 1917–18		$17 516 71	
Tax 1916–17		13 885 06	
Real increase		$3 631 65	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$650	..
1916–17	66	..
	$584	..
Instruction		
1917–18	$18 900	..
1916–17	17 269	..
	$1 631	..
Operation		
1917–18	$2 025	..
1916–17	1 627	..
	$398	..
Maintenance		
1917–18	$225	..
1916–17	454	..
	$229	..
Auxiliary		
1917–18	$325	..
1916–17	559	..
	$234	..
Fixed charges		
1917–18	$300	..
1916–17	165	..
	$135	..
Debt service		
1917–18	$1 300	..
1916–17	655	..
	$645	..
Outlay		
1917–18	$75	..
1916–17	138	..
	$63	
Total		
1917–18	$23 800	..
1916–17	20 933	..
	$2 867	..

Town of Davenport

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$27 891	.0118
2 (1916)	1	65 876	.0059
3 (1916)	1	49 964	.0058
4	1	46 700	.0075
5	1	53 925	.0048
6	1	24 225	.0096
7	4	107 352	.0231
8	Contract	19 728	.0083
9	1	34 277	.0100
10	1	25 000	.0104
11	1	18 550	.0103
12	Contract	7 850	.0229
13	..	.....	.....
14	..	.....	.....
15	Contract	61 285	.00198
16	1	17 975	.0119
17	1	15 850	.0225
18	1	14 250	.0189
Total	16	$562 912	.0118
Average rate		.....	.0116
Total 1917–18		$637 925	.01216

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$200	..
1916–17	33	..
	$167	..
Instruction		
1917–18	$7 938	..
1916–17	7 544	..
	$394	..
Operation		
1917–18	$755	..
1916–17	824	..
	$69	..
Maintenance		
1917–18	$100	..
1916–17	263	..
	$163	..
Auxiliary		
1917–18	$1 220	..
1916–17	893	..
	$327	..

Delaware county — *Continued*

Town of Davenport

	Assessed valuation
Balance 1916	$618 15
Balance 1917	874 88
	$256 73
Tax 1917	6 648 51
Real tax	$6 391 78
Tax 1917–18	$7 759 75
Real tax 1916–17	6 391 78
Real increase	$1 367 97

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$149 ..
1916–17	65 ..
	$84 ..
Debt service	
1917–18	$619 ..
1916–17	565 ..
	$54 ..
Outlay	
1917–18	$50 ..
1916–17	28 ..
	$22 ..
Total	
1917–18	$11 031 ..
1916–17	10 215 ..
	$816 ..

Town of Delhi

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$46 413	.0060
2	1	37 786	.0070
3	1	32 020	.0087
4	1	47 071	.0062
5	1	28 515	.0096
6	1	16 603	.0155
7	1	25 100	.0102
8	1	28 433	.0100
9	1	41 895	.0054
10	1	20 854	.0105
11	1	19 701	.0096
12	1	19 211	.0112
13	1	19 761	.0086
14	1	9 621	.0184
15	1	17 922	.0125
17	1	14 315	.0122
18	1	53 058	.0044
Total	17	$478 279	.0084
Average rate		.....	.0098
Total 1917–18		$946 487	.00740
Balance 1916		$332 81	
Balance 1917		163 82	
		$168 99	
Tax 1917		4 016 01	
Real tax		$4 185 ..	
Tax 1917–18		$7 000 ..	
Real tax 1916–17		4 016 ..	
Real increase		$2 984 ..	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$275 ..
1916–17	1 ..
	$274 ..
Instruction	
1917–18	$7 319 ..
1916–17	6 601 ..
	$718 ..
Operation	
1917–18	$620 ..
1916–17	399 ..
	$221 ..
Maintenance	
1917–18	$310 ..
1916–17	186 ..
	$124 ..
Auxiliary	
1917–18	$251 ..
1916–17	30 ..
	$221 ..
Fixed charges	
1917–18	$404 ..
1916–17	87 ..
	$317 ..
Debt service	
1917–18	$5 ..
1916–17	1 ..
	$4 ..
Outlay	
1917–18	$1 000 ..
1916–17	.....
	$1 000 ..
Total	
1917–18	$10 184 ..
1916–17	7 305 ..
	$2 879 ..

Delaware county — *Continued*

T
own of Deposit

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$64 148	.00850
2	1	16 103	.00997
3	..	.....	.....
4	1	22 193	.00859
5	1	40 949	.00734
6	Contract	9 882	.00187
7	1	15 271	.01278
8	2	82 578	.01156
9	..	.....	.....
10	1	20 610	.01300
11	Contract	12 440	.01289
12	1	21 180	.01101
13	1	33 350	.00900
Total	10	$338 704	.00982
Average rate		.....	.00968
Total 1917–18		$352 060	11.60
Balance 1916		$595 02	
Balance 1917		367 33	
		$227 69	
Tax 1917		3 328 37	
Real tax		$3 556 06	
Tax 1918		$4 084 59	
Real tax 1917		3 328 37	
Real increase		$756 22	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$600 ..
1916–17	16 ..
	$584 ..
Instruction	
1917–18	$4 500 ..
1916–17	4 192 ..
	$308 ..
Operation	
1917–18	$600 ..
1916–17	428 ..
	$172 ..
Maintenance	
1917–18	$300 ..
1916–17	163 ..
	$137 ..
Auxiliary	
1917–18	$550 ..
1916–17	142 ..
	$408 ..
Fixed charges	
1917–18	$50 ..
1916–17	137 ..
	$87 ..
Debt services	
1917–18	$424 ..
1916–17	470 ..
	$46 ..
Outlay	
1917–18	$100 ..
1916–17	42 ..
	$58 ..
Total	
1917–18	$7 124 ..
1916–17	5 590 ..
	$1 534 ..

Town of Franklin

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$48 485	.00618
2	Contract	40 850	.00202
3	1	42 890	.00641
4	1	23 530	.00956
5	1	26 150	.00965
6	Contract	35 880	.00668
7	..	.....	.....
8	Contract	27 220	.00374
9	1	12 780	.01337
10	7	254 830	.01103
11	1	23 700	.0096
12	Contract	19 950	.0045
13	Contract	37 525	.0053
14	1	12 200	.0164
15	1	27 425	.0080
16 (1916)	2	101 900	.0083
17	1	15 750	.0150
18	1	11 080	.0242
19	1	27 900	.0081
20	1	28 710	.0080
21	1	14 800	.0135
22	1	40 685	.0064
23	1	37 150	.0060
24 (1916)	1	65 910	.0061
Total	25	$977 300	.0085
Average rate		.....	.00905
Total 1917–18		$1 259 295	8.44

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$325 ..
1916–17	103 ..
	$222 ..
Instruction	
1917–18	$11 681 ..
1916–17	12 237 ..
	$556 ..
Operation	
1917–18	$1 090 ..
1916–17	942 ..
	$148 ..
Maintenance	
1917–18	$285 ..
1916–17	408 ..
	$123 ..
Auxiliary	
1917–18	$1 925 ..
1916–17	1 380 ..
	$545 ..
Fixed charges	
1917–18	$20 ..
1916–17	83 ..
	$63 ..

Delaware county — *Continued*

Town of Franklin

	Assessed valuation
Balance 1916	$542 46
Balance 1917	363 59
	$178 87
Tax 1917	8 296 75
Real tax	$8 475 62
Tax 1918	$10 627 23
Real tax 1917	8 475 62
Real increase	$2 151 61

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	.....
1916–17	$281 ..
	$281 ..
Outlay	
1917–18	$50 ..
1916–17	19 ..
	$31 ..
Total	
1917–18	$15 216 ..
1916–17	15 453 ..
	$237 ..

Town of Hamden

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$34 238	.0070
2	2	121 905	.0096
3	1	46 468	.0070
4	1	18 160	.0125
5	1	18 525	.0114
6	1	20 570	.0124
7	1	29 398	.0085
8	1	17 888	.0120
9	1	53 764	.0060
10	Contract	48 987	.0022
11	1	12 818	.0167
12	1	16 316	.0157
13	1	16 884	.0120
14	1	11 942	.0251
15	1	16 064	.0141
16	1	16 775	.0148
Total	16	$500 702	.0095
Average rate		.....	.0117
Total 1917–18		$603 424	.01120
Tax 1917–18		$6 755 00	
Tax 1916–17		4 779 00	
		$1 976 00	
Balance 1916		$559 00	
Balance 1917		269 00	
		$290 00	
Tax 1917		4 779 00	
Real tax		$5 069 00	
Tax 1917–18		$6 755 00	
Real tax 1916–17		5 069 00	
Real increase		$1 686 00	
Outlay 1917–18 — Equipment, heating, lighting and plumbing		$1 200 00	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$240 ..
1916–17	2 ..
	$238 ..
Instruction	
1917–18	$6 903 ..
1916–17	6 638 ..
	$265 ..
Operation	
1917–18	$595 ..
1916–17	588 ..
	$7 ..
Maintenance	
1917–18	$250 ..
1916–17	150 ..
	$100 ..
Auxiliary	
1917–18	$455 ..
1916–17	290 ..
	$165 ..
Fixed charges	
1917–18	$343 ..
1916–17	107 ..
	$236 ..
Debt service	
1917–18	$10 ..
1916–17	275 ..
	$265 ..
Outlay	
1917–18	$1 200 ..
1916–17	.....
	$1 200 ..
Total	
1917–18	$9 996 ..
1916–17	8 050 ..
	$1 946 ..

Town of Harpersfield

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$24 175 7 350	.01102
2	1	28 535	.00900
3	1	43 925 12 600	.00447
5	Contract	16 380	.01512
6	1	19 540	.01255
7	1	12 050	.01256
8	1	15 750	.01197
9	1	34 350	.00900

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$325 ..
1916–17	2 ..
	$323 ..
Instruction	
1917–18	$5 250 ..
1916–17	5 005 ..
	$2454 ..

Delaware county — *Continued*

Town of Harpersfield

		Assessed valuation	Tax rate 1916–17
10	1	$26 650	.01393
12	1	33 085	.00800
14	1	72 247	.00553
15	1	{ 11 600 / 11 400 }	.00293
17	1	14 885	.01310
Total	12	$384 522	.0083
Average rate		.....	.00993
Total 1917–18		$409 438	.0122
Balance 1917		$331 57	
Balance 1916		314 16	
		$17 41	
Tax 1917		$3 208 66	
		17 41	
Real tax		$3 191 25	
Tax 1918		$4 993 78	
Real tax 1917		3 191 25	
Real increase		$1 802 53	

Expenditures 1916–17 and budget 1917–18	
Operation	
1917–18	$475 ..
1916–17	330 ..
	$145 ..
Maintenance	
1917–18	$325 ..
1916–17	136 ..
	$189 ..
Auxiliary	
1917–18	$900 ..
1916–17	451 ..
	$449 ..
Fixed charges	
1917–18	$25 ..
1916–17	61 ..
	$36 ..
Debt service	
1917–18	.....
1916–17	$14 ..
	$14 ..
Outlay	
1917–18	$450 ..
1916–17	44 ..
	$406 ..
Total	
1917–18	$7 750 ..
1916–17	6 043 ..
	$1 707 ..

Town of Hancock

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$46 911	.0181
2	1	13 316	.0125
3	2	51 896	.0129
4	..	.....	.....
5	1	19 645	.0299
6	1	48 238	.0102
7	Contract	26 375	.0040
8	1	31 231	.0128
9	3	51 125	.0281
10	1	54 465	.006
11	2	43 041	.0178
12	1	7 476	.0280
13	..	.....	.....
14	2	105 852	.0193
15	1	23 353	.0139
16	3	121 980	.0129
17	1	20 991	.0143
18	4	102 846	.0184
19	1	106 567	.0058
20 (1915)	14	381 549	.0286
21	1	5 235	.0602
22	1	9 473	.0300
23	1	25 438	.0118
24	2	15 897	.0406
25	1	3 525	.0949
26	1	41 328	.0096
27	1	16 062	.0249
Total	49	$1 378 815	.0185
Average rate		.....	.0226
Total 1917–18		$1 808 399	.0143

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$500 ..
1916–17	707 ..
	$207 ..
Instruction	
1917–18	$18 700 ..
1916–17	25 649 ..
	$6 949 ..
Operation	
1917–18	$3 600 ..
1916–17	3 636 ..
	$36 ..
Maintenance	
1917–18	$900 ..
1916–17	1 911 ..
	$1 011 ..
Auxiliary	
1917–18	$800 ..
1916–17	989 ..
	$189 ..
Fixed charges	
1917–18	$500 ..
1916–17	501 ..
	$1 ..
Debt service	
1917–18	$600 ..
1916–17	720 ..
	$120 ..

Delaware county — *Continued*

Town of Hancock

	Assessed valuation
Balance 1916	$2 532 69
Balance 1917	2 049 38
	$483 31
Tax 1916–17	25 644 11
Real tax	$26 127 42
Real tax 1916–17	$26 127 42
Tax 1917—18	26 000 ..
Decrease	$127 42

Expenditures 1916–17 and budget 1917–18	
Outlay	
1917–18	$400 ..
1916–17	485 ..
	$85 ..
Total	
1917–18	$26 000 ..
1916–17	34 598 ..
	$8 598 ..

Town of Kortright

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$78 103 27 565	.00799
3	1	21 975	.01380
4	1	45 755	.00686
5	1	30 500	.01151
6	1	77 225	.00464
7	1	25 305	.01130
8	1	37 321	.00760
9	1	15 692	.01394
10	1	12 400	.01838
11	1	27 300	.01200
12	1	29 650	.01000
13	1	54 101	.01944
14	1	21 175	.01372
15	1	14 250	.02013
16	1	15 500	.01935
Total	16	$533 817	.0107
Average rate			.01271
Total 1917–18		$991 838	.00773

Balance 1916	$240 05
Balance 1917	191 75
	$48 30
Tax 1917	5 753 99
Real tax	$5 802 29
Tax 1918	$7 673 50
Real tax 1917	5 802 29
Real increase	$1 871 21

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$560 ..
1916–17	26 ..
	$534 ..
Instruction	
1917–18	$7 725 ..
1916–17	7 175 ..
	$550 ..
Operation	
1917–18	$750 ..
1916–17	444 ..
	$306 ..
Maintenance	
1917–18	$398 ..
1916–17	195 ..
	$203 ..
Auxiliary	
1917–18	$460 ..
1916–17	119 ..
	$341 ..
Fixed charges	
1917–18	$125 ..
1916–17	119 ..
	$6 ..
Debt service	
1917–18	$430 ..
1916–17	558 ..
	$128 ..
Outlay	
1917–18	.....
1916–17	59 ..
	$59 ..
Total	
1917–18	$10 448 ..
1916–17	8 695 ..
	$1 753 ..

Town of Masonville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$71 585	.00964
2	1	30 410	.00280
3	..	.....	.....
4	1	20 110	.012
5	1	15 940	.01399
6	1	16 875	.01299
7	1	17 805	.01272
8	1	35 770	.00916
9	Contract	24 670	.00512
11	1	32 895	.00780

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	.....
1916–17	.....
	.....
Instruction	
1917–18	.....
1916–17	$5 051 ..
	$5 051 ..

Delaware county — *Continued*

Town of Masonville

		Assessed valuation	Tax rate 1916–17
12	1	$8 280	.03085
13	1	29 775	.00940
14	1	20 145	.01004
15	1	17 275	.01302
Total	13	$341 535	.0098
Average rate		.....	.01150
Total 1917–18		352 500	$14 00
Balance 1917		$488 15	
Balance 1916		435 46	
		$52 69	
Tax 1917		$3 359 84	
		52 69	
Real tax		$3 307 15	
Tax 1918		$4 935 ..	
Real tax 1917		3 307 15	
Real increase		$1 627 85	

Expenditures 1916–17 and budget 1917–18

Operation	
1917–18	.....
1916–17	352 ..
	$352 ..
Maintenance	
1917–18	.....
1916–17	$274 ..
	$274 ..
Auxiliary	
1917–18	.....
1916–17	$306 ..
	$306 ..
Fixed charges	
1917–18	.....
1916–17	$75 ..
	$75 ..
Debt services	
1917–18	.....
1916–17	$3 ..
	$3 ..
Outlay	
1917–18	.....
1916–17	.....
	.....
Total	
1917–18	.....
1916–17	$6 061 ..

Town of Meredith

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$38 094	.0087
2	1	21 248	.0136
4	1	46 998	.0062
5	Contract	33 875	.....
6	1	29 683	.0065
7	1	44 017	.0059
8	1	29 305	.0110
9	1	28 321	.0085
10	1	46 439	.0074
11 (1916)	2	123 243	.0107
12	1	13 400	.0172
13	1	18 500	.0130
14	Contract	22 300	.0065
15 (1916)	2	107 071	.0090
16	1	25 558	.0120
17	1	35 245	.0085
18	1	41 631	.0067
No. 3 dissolved.			
Total	17	$704 928	.00858
Average rate		.....	.00946
Total 1917–18		$1 327 305	$5 20
Balance 1916		$1 052 ..	
Balance 1917		. 572 ..	
		$480 ..	
Tax 1917		6 051 ..	
Real tax		$6 531 ..	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$225 ..
1916–17	2 ..
	$223 ..
Instruction	
1917–18	$10 525 ..
1916–17	7 670 ..
	$2 855 ..
Operation	
1917–18	$710 ..
1916–17	737 ..
	$27 ..
Maintenance	
1917–18	$210 ..
1916–17	200 ..
	$10 ..
Auxiliary	
1917–18	$425 ..
1916–17	286 ..
	$139 ..
Fixed charges	
1917–18	$150 ..
1916–17	19
	$131 ..

Delaware county — *Continued*

Town of Meredith

	Assessed valuation
Tax 1917–18	$6 902 ..
Real tax 1916–17	6 531 ..
Real increase	$371 ..

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$675 ..
1916–17	700 ..
	$25 ..
Outlay	
1917–18	$35 ..
1916–17	61 ..
	$26 ..
Total	
1917–18	$12 925 ..
1916–17	9 675 ..
	$3 250 ..

Town of Middletown, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	.....	.....	.....
2	.....	.....	.....
3	1	$21 775	.01000
4	.....	.....	.....
6	1	12 125	.00230
9	1	21 983	.01120
10	1	37 418	.00830
11	2	62 877	.00105
12	1	20 991	.01399
13	1	25 051	.01049
15	1	32 388	.00500
16	1	40 283	.00799
17	7	190 791	.02375
18	1	34 885	.01059
20	3	145 750	.01075
22	1	13 500	.01450
23	1	8 261	.02149
24	1	51 355	.00600
25	1	11 179	.01755
26	1	84 138	.00649
Total	26	$815 750	.0132
Average rate		.....	.01008
Total 1917–18		$835 301	.018

Balance 1916	$1 395 96
Balance 1917	202 28
	$1 193 68
Tax 1917	10 775 73
Real tax	$11 969 41
Tax 1918	$15 035
Real tax 1917	11 969 41
Real increase	$3 065 59

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$595 ..
1916–17	172 ..
	$423 ..
Instruction	
1917–18	$14 443 ..
1916–17	13 243 ..
	$1 200 ..
Operation	
1917–18	$1 818 ..
1916–17	2 063 ..
	$245 ..
Maintenance	
1917–18	$1 764 ..
1916–17	654 ..
	$1 110 ..
Auxiliary	
1917–18	$160 ..
1916–17	210 ..
	$50 ..
Fixed charges	
1917–18	$50 ..
1916–17	285 ..
	$235 ..
Debt service	
1917–18	$915 ..
1916–17	1 712 ..
	$797 ..
Outlay	
1917–18	$50 ..
1916–17	139 ..
	$89 ..
Total	
1917–18	$19 795 ..
1916–17	18 478 ..
	$1 317 ..

Town of Middletown, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
5	1	$16 200	.01265
7	1	19 647	.01133
8	1	62 877	.00716
14	1	21 675	.01024
19	1	26 352	.01125
21	7	295 389	.02870
Total	12	$442 140	.0223

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$235 ..
1916–17	95 ..
	$140 ..
Instruction	
1917–18	$7 467 ..
1916–17	6 716 ..
	$751 ..

Delaware county — *Continued*

Town of Middletown, Unit No. 2

	Assessed valuation	Tax rate 1916–17
Average rate	.....	.01355
Total 1917–18	$506 973	.01914
Balance 1917	$506 63	
Balance 1916	387 59	
	$119 04	
Tax 1917	$9 875 73	
	119 04	
Real tax	$9 756 69	
Tax 1918	$9 703 00	
Real tax 1917	9 756 69	
Real decrease	$53 69	

Expenditures 1916–17 and budget 1917–18		
Operation		
1917–18	$1 650	..
1916–17	1 652	..
	$2	..
Maintenance		
1917–18	$640	..
1916–17	158	..
	$482	..
Auxiliary		
1917–18	$150	..
1916–17	183	..
	$33	..
Fixed charges		
1917–18	$150	..
1916–17	62	..
	$88	..
Debt service		
1917–18	$1 313	..
1916–17	4 680	..
	$3 367	..
Outlay		
1917–18	$25	..
1916–17	59	..
	$34	..
Total		
1917–18	$11 630	..
1916–17	13 605	..
	$1 975	..

Town of Roxbury

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$74 125	.00833
3	1	46 835	.00697
4	1	63 297	.00521
5	1	32 104	.01000
6	1	12 725	.01794
7	.....	.....	.....
8	1	52 198	.00632
9	1	39 383	.00830
10	1	26 063	.00863
11	1	50 857	.00599
12	1	47 730	.00680
13	1	31 307	.01070
14	1	64 125	.00518
15	5	181 917	.01341
16	1	28 575	.00960
17	1	54 567	.00657
18	1	18 379	.01088
19	2	107 785	.01000
20	1	26 850	.00895
Total	23	$958 822	.0100
Average rate		.....	.00887
Total 1917–18		$958 670	.01383
Balance 1916		$1 673 46	
Balance 1917		1 144 23	
		$529 23	
Tax 1917		9 593 71	
Real tax		$10 122 94	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$665	..
1916–17	111	..
	$554	..
Instruction		
1917–18	$12 776	..
1916–17	12 034	..
	$742	..
Operation		
1917–18	$1 900	..
1916–17	1 270	..
	$630	..
Maintenance		
1917–18	$875	..
1916–17	534	..
	$341	..
Auxiliary		
1917–18	$150	..
1916–17	277	..
	$127	..
Fixed charges		
1917–18	$150	..
1916–17	252	..
	$102	..

Delaware county — *Continued*

Town of Roxbury

	Assessed valuation	Tax rate 1916–17
Tax 1918	$13 256 ..	
Real tax 1917	10 122 94	
Real increase	$3 133 06	

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$935 ..
1916–17	834 ..
	$101 ..
Outlay	
1917–18	$50 ..
1916–17	309 ..
	$259 ..
Total	
1917–18	$17 501 ..
1916–17	15 621 ..
	$1 880 ..

Town of Stamford, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	11	$587 578	.01603
7	1	20 750	.01104
Total	12	$608 328	.0158
Average rate			.01353
Total 1917–18		$613 427	.0168
Balance 1916		$880 26	
Balance 1917		40 53	
		$839 73	
Tax 1917		9 652 87	
Real tax		$10 492 60	
Tax 1918		$10 231 55	
Real tax 1917		10 492 60	
Real decrease		$261 05	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$360 ..
1916–17	337 ..
	$23 ..
Instruction	
1917–18	$10 475 ..
1916–17	9 747 ..
	$728 ..
Operation	
1917–18	$1 800 ..
1916–17	1 351 ..
	$449 ..
Maintenance	
1917–18	$275 ..
1916–17	528 ..
	$253 ..
Auxiliary	
1917–18	$300 ..
1916–17	278 ..
	$22 ..
Fixed charges	
1917–18	$300 ..
1916–17	246 ..
	$54 ..
Debt service	
1917–18	$1 503 ..
1916–17	2 194 ..
	$691 ..
Outlay	
1917–18	$175 ..
1916–17	367 ..
	$192 ..
Total	
1917–18	$15 188 ..
1916–17	15 048 ..
	$140 ..

Town of Stamford, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$46 050	.00717
3	1	32 500	.00676
4	6	274 555	.01070
5	2	153 880	.00150
6	1	47 450	.00800
8	1	27 600	.01120
9	1	26 700	.00086
10	1	28 150	.01106
Total	14	$636 885	.0078

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$750 ..
1916–17	77 ..
	$673 ..
Instruction	
1917–18	$7 987 ..
1916–17	7 805 ..
	$182 ..

Delaware county — *Continued*

Town of Stamford Unit, No. 2

	Assessed valuation	Tax rate 1916–17
Average rate	.....	.00840
Total 1917–18	$634 728	.01184
Balance 1916	$351 90	
Balance 1917	245 87	
	$106 03	
Tax 1917	6 012 02	
Real tax	$6 118 05	
Tax 1918	$7 513 47	
Real tax 1917	6 118 05	
Real increase	$1 395 42	

Expenditures 1916–17 and budget 1917–18

Operation		
1917–18	$1 541	..
1916–17	580	..
	$961	..
Maintenance		
1917–18	$634	..
1916–17	242	..
	$392	..
Auxiliary		
1917–18	$887	..
1916–17	140	..
	$747	..
Fixed charges		
1917–18	$62	..
1916–17	148	..
	$86	..
Debt service		
1917–18	.....	
1916–17	$866	..
	$866	..
Outlay		
1917–18	$105	..
1916–17	20	..
	$85	..
Total		
1917–18	$11 966	..
1916–17	9 878	..
	$2 088	..

Town of Sidney

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$143 846	.00208
3	1	101 858	.00365
4	1	86 923	.00334
5	Contract	.....	.....
6	..	.....	.....
7	1	40 289	.00564
8	..	.....	.....
9	2	191 304	.00600
10	1	32 250	.00500
11	1	87 295	.00299
12	Contract	19 285	.0025
13	1	62 496	.00399
14	..	.....	.....
15	1	60 538	.00451
16	1	77 350	.00428
17	1	24 800	.00927
Total	12	$928 234	.00388
Average rate		.....	.00443
Total 1917–18		$953 773	5.30
Balance 1917		$1 026 29	
Balance 1916		907 30	
		$118 99	
Tax 1917		$3 605 57	
		118 99	
Real tax		$3 498 68	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$385	..
1916–17	.....	
	$385	..
Instruction		
1917–18	$5 150	..
1916–17	4 925	..
	$225	..
Operation		
1917–18	$800	..
1916–17	492	..
	$308	..
Maintenance		
1917–18	$310	..
1916–17	130	..
	$180	..
Auxiliary		
1917–18	$520	..
1916–17	442	..
	$78	..
Fixed charges		
1917–18	$40	..
1916–17	229	..
	$189	..
Debt service		
1917–18	$25	..
1916–17	111	..
	$86	..

Delaware county — *Concluded*

Town of Sidney

	Assessed valuation
Tax 1918	$5 055 ..
Real tax 1917	3 496 58
Real increase	$1 558 42

Expenditures 1916–17 and budget 1917–18	
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$7 230 ..
1916–17	6 329 ..
	$901 ..

Town of Walton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1 separate.			
2	1	$37 119	.0069
3	1	29 000	.0080
4	1	25 008	.0140
5	1	54 258	.0060
6	3	143 208	.0091
7	1	40 225	.0070
8	1	32 410	.0099
9	1	30 117	.0076
10	1	74 220	.0044
11	1	9 525	.0200
12	1	44 951	.0060
13	1	28 428	.0080
14	1	37 524	.0072
15	1	11 500	.0175
16	1	57 412	.0057
17	1	16 101	.0145
18	1	20 620	.0118
19	1	20 313	.0125
20	1	22 270	.0117
21	1	11 270	.0159
22	1	34 077	.0095
23	1	9 188	.0201
Total	24	$788 744	.0086
Average rate		.....	.0106
Total 1917–18		$797 521	.0105
Balance 1916		$1 501 00	
Balance 1917		1 259 00	
		$242 00	
Tax 1917		6 807 00	
Real tax 1916–17		$7 049 00	
Tax 1917–18		$8 361 00	
Real tax 1916–17		7 049 00	
Real increase		$1 312 00	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$345 ..
1916–17	47 ..
	$298 ..
Instruction	
1917–18	$13 030 ..
1916–17	9 737 ..
	$3 293 ..
Operation	
1917–18	$975 ..
1916–17	826 ..
	$149 ..
Maintenance	
1917–18	$425 ..
1916–17	301 ..
	$124 ..
Auxiliary	
1917–18	$360 ..
1916–17	199 ..
	$161 ..
Fixed charges	
1917–18	$250 ..
1916–17	135 ..
	$115 ..
Debt service	
1917–18	$60 ..
1916–17	3 ..
	$57 ..
Outlay	
1917–18	$1 125 ..
1916–17	.....
	$1 125 ..
Total	
1917–18	$16 571 ..
1916–17	11 248 ..
	$5 323 ..

Dutchess county

Town of Amenia

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$50 383	.007939
2	1	128 394	.003115
3	1	35 166	.007199
4	1	54 723	.006852
5	1	26 481	.011328
6	1	41 124	.006895
7	1	99 303	.005706
8	3	210 728	.008800
9	7	492 690	.010605
10	1	59 019	.004674
Total	18	$1 198 281	.00829

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$500 ..
1916–17	71 ..
	$429 ..
Instruction	
1917–18	$12 575 ..
1916–17	10 498 ..
	$2 077 ..
Operation	
1917–18	$2 204 ..
1916–17	1 684 ..
	$520 ..

Dutchess county — *Continued*

Town of Amenia

	Assessed valuation	Tax rate 1916–17
Average rate		.007311
Total 1917–18	$1 227 720	11.80
Balance 1916	$485 02	
Balance 1917	300 80	
	$184 22	
Tax 1917	9 937 02	
Real tax	$10 121 24	
Tax 1918	$14 483 67	
Real tax 1917	10 121 24	
Real increase	$4 362 43	

Expenditures 1916–17 and budget 1917–18	
Maintenance	
1917–18	$425 ..
1916–17	550 ..
	$125 ..
Auxiliary	
1917–18	$425 ..
1916–17	341 ..
	$84 ..
Fixed charges	
1917–18	.....
1916–17	$241 ..
	$241 ..
Debt service	
1917–18	$1 487 ..
1916–17	712 ..
	$775 ..
Outlay	
1917–18	$250 ..
1916–17	197 ..
	$53 ..
Total	
1917–18	$17 866 ..
1916–17	14 294 ..
	$3 572 ..

Town of Beekman

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$147 140	.00358
2	1	227 629	.00208
3	1	216 846	.00299
4	1	54 713	.00502
5	1	65 029	.00504
Total	5	$711 357	.00317
Average rate			.0037
Total 1917–18		$735 595	.0055
Balance 1916		$177 35	
Balance 1917		78 38	
		$98 97	
Tax 1917		2 257 37	
Real tax		$2 356 34	
Tax 1918		$4 010 00	
Real tax 1917		2 356 34	
Real increase		$1 653 66	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$190 ..
1916–17	.....
	$190 ..
Instruction	
1917–18	$3 000 ..
1916–17	2 665 20
	$334 80
Operation	
1917–18	$350 ..
1916–17	385 52
	$35 52
Maintenance	
1917–18	.....
1916–17	$152 09
	$152 09
Auxiliary	
1917–18	$75 ..
1916–17	58 ..
	$17 ..
Fixed charges	
1917–18	$6 ..
1916–17	23 99
	$17 99
* Contingencies	
1917–18	$1 069 ..
1916–17	.....
	$1 069 ..
Total	
1917–18	$4 690 ..
1916–17	3 284 80
	$1 405 20

* Includes supplies.

Dutchess county — *Continued*

Town of Clinton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$72 057	.004163
2	1	27 410	.012004
3	1	56 430	.006556
4	1	62 450	.006805
5	1	73 530	.005439
6	1	87 126	.005436
7	1	77 847	.005048
8	1	264 379	.002835
9	1	65 386	.005072
10	1	95 548	.005450
Total	10	$873 153	.00491
Average rate			.00588
Total 1917–18		$921 120	6.20
Balance 1916		$459 79	
Balance 1917		156 86	
		$302 93	
Tax 1917		4 292 81	
Real tax		$4 595 74	
Tax 1918		$5 710 00	
Real tax 1917		4 595 74	
Real increase		$ 114 26	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$324 ..	
1916–17	84 ..	
	$24 ..	
Instruction		
1917–18	$5 590 ..	
1916–17	5 033 ..	
	$557 ..	
Operation		
1917–18	$790 ..	
1916–17	570 ..	
	$220 ..	
Maintenance		
1917–18	$220 ..	
1916–17	168 ..	
	$52 ..	
Auxiliary		
1917–18	$145 ..	
1916–17	84 ..	
	$61 ..	
Fixed charges		
1917–18	$20 ..	
1916–17	54 ..	
	$34 ..	
Debt service		
1917–18	.....	
1916–17	.....	
Outlay		
1917–18	.....	
1916–17	$17 ..	
	$17 ..	
Total		
1917–18	$7 089 ..	
1916–17	6 010 ..	
	$1 079 ..	

Town of East Fishkill

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$37 730	.00662
2	.....	.....	.....
3	.....	.....	.....
4	1	106 770	.00421
5	1	175 990	.00370
6	3	290 301	.00912
7	1	155 074	.00329
8	1	46 095	.00872
9	1	75 974	.00778
10	1	30 300	.00857
11	1	57 517	.00602
12	1	46 174	.00779
13	1	151 531	.00359
Total	13	$1 173 456	.00577
Average rate			.0063
Total 1917–18		$1 212 857	.0083
Balance 1917		$449 91	
Balance 1916		365 70	
		$84 21	
Tax 1917		$6 772 43	
		84 21	
Real tax		$6 688 22	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$460 ..	
1916–17	4 ..	
	$456 ..	
Instruction		
1917–18	$7 489 ..	
1916–17	6 960 04	
	$528 96	
Operation		
1917–18	$1 016 ..	
1916–17	915 77	
	$100 23	
Maintenance		
1917–18	$500 ..	
1916–17	695 41	
	$195 41	
Auxiliary		
1917–18	$170 ..	
1916–17	103 20	
	$66 80	
Fixed charges		
1917–18	$50 ..	
1916–17	63 83	
	$13 83	

Dutchess county — *Continued*

Town of East Fishkill

	Assessed valuation
Tax 1918	$10 100 00
Real tax 1917	6 688 22
Real increase	$3 411 78

Expenditures 1916–17 and budget 1917–18

Debt service	
1917–18	.....
1916–17	$127 58
	$127 58
Contingencies	
1917–18	$100 ..
1916–17	.....
	$100 ..
Outlay	
1917–18	$2 000 ..
1916–17	26 65
	$1 973 35
Total	
1917–18	$11 785 ..
1916–17	8 896 48
	$2 888 52

Town of Fishkill

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	.....	.....	.....
2	.....	.....	.....
3	4	$184 976	.01121
4	1	108 869	.00362
5	3	377 388	.00878
6	4	437 087	.00978
Total	12	$1 108 320	.00907
Average rate		.....	.0083
Total 1917–18		1 164 198	.0107
Balance 1916		$2 242 22	
Balance 1917		733 06	
		$1 509 16	
Tax 1917		10 061 97	
Real tax		$11 571 13	
Tax 1918		$12 443 00	
Real tax 1917		11 571 13	
Real increase		$871 87	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$585 ..
1916–17	290 31
	$294 69
Instruction	
1917–18	$7 275 ..
1916–17	7 712 25
	$437 25
Operation	
1917–18	$2 003 ..
1916–17	2 091 03
	$88 03
Maintenance	
1917–18	$415 ..
1916–17	1 219 87
	$804 87
Auxiliary	
1917–18	$215 ..
1916–17	170 60
	$44 40
Fixed charges	
1917–18	$100 ..
1916–17	287 31
	$187 31
Debt service	
1917–18	$1 450 ..
1916–17	1 646 11
	$196 11
Contingencies *a*	
1917–18	$1 700 ..
1916–17	.....
	$1 700 ..
Total	
1917–18	*b*$13 743 ..
1916–17	13 417 48
	$325 52

(*a*) Includes supplies.
(*b*) Total of budget $13 543.

Dutchess county — *Continued*

Town of Hyde Park, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	7	$1 303 101	.005989
3	1	39 135	.006999
5	1	74 430	.009069
Total	9	$1 416 666	.00617
Average rate			.00735
Total 1917–18		$1 444 845	6.30
Balance 1917		$174 36	
Balance 1916		85 46	
		$88 90	
Tax 1917		$8 754 30	
		88 90	
Real tax		$8 665 40	
Tax 1918		$9 100 00	
Real tax 1917		8 665 40	
Real increase		$434 60	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	.....
1916–17	$216 ..
Instruction	
1917–18	.....
1916–17	$6 776 ..
Operation	
1917–18	.....
1916–17	$1 042 ..
Maintenance	
1917–18	.....
1916–17	$585 ..
Auxiliary	
1917–18	.....
1916–17	$535 ..
Fixed charges	
1917–18	.....
1916–17	$202 ..
Debt service	
1917–18	.....
1916–17	$157 ..
Outlay	
1917–18	.....
1916–17	$311 ..
Total	
1917–18	.....
1916–17	$9 824 ..

Town of Hyde Park, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	5	$1 211 148	.002759
4	1	46 195	.006494
Total	6	$1 257 343	.00386
Average rate			.005127
Total 1917–18		$1 210 486	4.80
Balance 1916		$216 04	
Balance 1917		107 88	
		$108 16	
Tax 1917		4 853 55	
Real tax		$4 961 71	
Tax 1918		$5 800 ..	
Real tax 1917		4 961 71	
Real increase		$838 29	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$195 ..	
1916–17	191 ..	
		$4 ..
Instruction		
1917–18	$4 695 ..	
1916–17	4 710 ..	
		$15 ..
Operation		
1917–18	$725 ..	
1916–17	778 ..	
		$53 ..
Maintenance		
1917–18	$50 ..	
1916–17	31 ..	
		$19 ..
Auxiliary		
1917–18	$365 ..	
1916–17	7 ..	
		$358 ..
Fixed charges		
1917–18	$80 ..	
1916–17	40 ..	
		$40 ..
Debt service		
1917–18	$179 ..	
1916–17	.....	
		$179 ..
Outlay		
1917–18	$75 ..	
1916–17	39 ..	
		$36 ..
Total		
1917–18	$6 364 ..	
1916–17	5 796 ..	
		$568 ..

Dutchess county — *Continued*

Town of Milan

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$42 680	.0064
2	1	27 910	.0083
3	1	83 483	.0036
4	1	57 506	.0043
5	Contract	26 650	.0009
6	1	42 419	.0063
7	1	75 875	.0059
8	1	21 871	.0103
9	1	109 507	.0043
10	1	28 955	.0078
Total	9	$516 856	.0052
Average rate		.....	.0059
Total 1917–18		$521 490	.00734
Balance 1916		$245 83	
Balance 1917		222 18	
		$23 65	
Tax 1917		$2 727 82	
Real tax		$2 751 47	
Tax 1918		$3 828 ..	
Real tax 1917		2 751 47	
Real increase		$1 076 53	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$250	..
1916–17	3	..
	$247	..
Instruction		
1917–18	$3 950	..
1916–17	3 646	..
	$304	..
Operation		
1917–18	$440	..
1916–17	362	..
	$78	..
Maintenance		
1917–18	$250	..
1916–17	131	..
	$119	..
Auxiliary		
1917–18	$258	..
1916–17	138	..
	$125	..
Fixed charges		
1917–18	$25	..
1916–17	8	..
	$17	..
Debt services		
1917–18	.....	
1916–17	$50	..
	$50	..
Outlay		
1917–18	$55	..
1916–17	.....	
	$55	..
Total		
1917–18	$5 228	..
1916–17	4 333	..
	$895	..

Town of North East

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$72 978	.0050
3	1	98 246	.0045
4	1	85 352	.0057
5	1	65 625	.0046
6	7	744 122	.0063
7	1	76 820	.0059
8	1	115 632	.0040
9	..	.....	.....
10	1	173 236	.0058
11	1	90 750	.0039
12	1	57 044	.0065
13	1	134 235	.0037
14	1	171 180	.0035
Total	18	$1 885 220	.0053
Average rate		.....	.0050
Total 1917–18		$1 880 986	.00769
Balance 1916		$544 23	
Balance 1917		482 70	
		$61 53	
Tax		10 048 49	
Real tax		$10 110 02	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$375	..
1916–17	200	..
	$175	..
Instruction		
1917–18	$11 625	..
1916–17	10 157	..
	$1 468	..
Operation		
1917–18	$1 725	..
1916–17	1 721	..
	$4	..
Maintenance		
1917–18	$560	..
1916–17	828	..
	$268	..
Auxiliary		
1917–18	$535	..
1916–17	329	..
	$206	..
Fixed charges		
1917–18	$340	..
1916–17	87	..
	$253	..

Dutchess county — *Continued*

Town of North East

	Assessed valuation	Tax rate
Tax 1918	$13 200 00	
Real tax 1917	10 110 02	
Real increase	$3 089 98	

Expenditures 1916–17 and budget 1917–18	
Debt services	
1917–18	$595 ..
1916–17	700 ..
	$105 ..
Outlay	
1917–18	$125 ..
1916–17	.....
	$125 ..
Total	
1917–18	$15 880 ..
1916–17	14 022 ..
	$1 858 ..

Town of Pawling

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	Contract	.....	.....
2	1	$167 045	.00308
3	1	311 145	.00289
4	1	111 342	.00278
5	7	773 655	.00675
6	1	199 456	.00275
7	1	178 409	.00391
8	1	58 260	.00462
9	1	97 245	.01208
Total	14	$1 896 557	.00509
Average rate		.....	.0049
Total 1917–18		$1 961 351	.0073
Balance 1916		$2 401 69	
Balance 1917		1 049 34	
		$1 352 35	
Tax 1917		9 655 79	
Real tax		$11 008 14	
Tax 1918		$14 225 00	
Real tax 1917		11 008 14	
Real increase		$3 216 86	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$530 ..
1916–17	569 37
	$39 37
Instruction	
1917–18	$9 777 ..
1916–17	9 654 59
	$122 41
Operation	
1917–18	$1 450 ..
1916–17	1 863 42
	$413 42
Maintenance	
1917–18	$620 ..
1916–17	594 08
	$25 92
Auxiliary	
1917–18	$230 ..
1916–17	236 19
	$6 19
Fixed charges	
1917–18	.....
1916–17	$195 85
	$195 ..
Contingencies	
1917–18	$1 200 ..
1916–17	.....
	$1 200 ..
Debt service	
1917–18	$2 905 ..
1916–17	557 50
	$2 347 50
Outlay	
1917–18	$90 ..
1916–17	5 376 74
	$5 286 74
Total	
1917–18	*$16 802 ..
1916–17	19 047 74
	$2 245 74

* Total of budget $16 702.

Dutchess county — *Continued*

Town of Pine Plains

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	9	$577 380	.0122
2	1	46 080	.0063
3	1	106 353	.0035
4	1	80 611	.0048
5	1	74 847	.0069
6	1	73 198	.0044
Total	14	$958 469	.0093
Average rate		.....	.0064
Total 1917–18		$971 854	.0103
Balance 1917		$68 54	
Balance 1916		54 08	
		$14 46	
Tax 1917		$8 962 15	
		14 46	
Real tax		$8 947 69	
Tax 1918		$10 010 ..	
Real tax 1917		8 947 69	
Real increase		$1 062 31	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$250 ..
1916–17	50 ..
	$200 ..
Instruction	
1917–18	$9 600 ..
1916–17	8 723 ..
	$877 ..
Operation	
1917–18	$1 960 ..
1916–17	1 327 ..
	$633 ..
Maintenance	
1917–18	$300 ..
1916–17	131 ..
	$169 ..
Auxiliary	
1917–18	$650 ..
1916–17	583 ..
	$67 ..
Fixed charges	
1917–18	$215 ..
1916–17	100 ..
	$115 ..
Debt services	
1917–18	$860 ..
1916–17	5 491 ..
	$4 631 ..
Outlay	
1917–18	$150 ..
1916–17	.....
	$150 ..
Total	
1917–18	$13 985 ..
1916–17	16 405 ..
	$2 420 ..

Town of Red Hook] Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
3	6	$928 845	.0073
7	1	127 005	.0049
9	1	364 880	.0020
Total	8	$1 420 730	.0057
Average rate		.....	.0047
Total 1917–18		$1 438 635	.00802
Balance 1916		$2 958 83	
Balance 1917		192 06	
		$2 766 77	
Tax 1917		8 130 18	
Real tax		$10 896 95	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$367 ..
1916–17	439 ..
	$72 ..
Instruction	
1917–18	$5 964 ..
1916–17	5 534 ..
	$430 ..
Operation	
1917–18	$1 285 ..
1916–17	1 043 ..
	$242 ..
Maintenance	
1917–18	$175 ..
1916–17	209 ..
	$34 ..

Dutchess county — *Continued*

Town of Red Hook Unit No. 1

	Assessed valuation
Tax 1918	$11 541 00
Real tax 1917	10 896 95
Real increase	$644 05

Expenditures 1916–17 and budget 1917–18		
Auxiliary		
1917–18	$200	..
1916–17	171	..
	$29	..
Fixed charges		
1917–18	$700	..
1916–17	145	..
	$555	..
Debt service		
1917–18	$1 550	..
1916–17	1 800	..
	$250	..
Outlay		
1917–18	$1 900	..
1916–17	3 360	..
	$1 460	..
Total		
1917–18	$12 141	..
1916–17	12 701	..
	$560	..

Town of Red Hook, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$136 755	.0040
4	6	895 710	.0045
5	1	133 875	.0028
6	1	198 600	.0040
8	2	495 405	.0030
Total	11	$1 860 345	.0038
Average rate		.....	.0037
Total 1917–18		$1 617 100	.005407
Balance 1916		$1 207 57	
Balance 1917		31 85	
		$1 175 72	
Tax 1917		7 237 38	
Real tax		$8 413 10	
Tax 1918		$8 747 ..	
Real tax 1917		8 413 10	
Real increase		$333 90	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$405	..
1916–17	185	..
	$220	..
Instruction		
1917–18	$7 537	..
1916–17	7 234	..
	$303	..
Operation		
1917–18	$1 440	..
1916–17	1 222	..
	$218	..
Maintenance		
1917–18	$100	..
1916–17	378	..
	$278	..
Auxiliary		
1917–18	$125	..
1916–17	190	..
	$65	..
Fixed charges		
1917–18	.....	
1916–17	$237	..
	$237	..
Debt service		
1917–18	.....	
1916–17	$1 179	..
	$1 179	..
Outlay		
1917–18	.....	
1916–17	$314	..
	$314	..
Total *a*		
1917–18	$9 607	..
1916–17	10 939	..
	$1 332	..

(*a*) Of this amount $861 was set aside as illegal by order of Commissioner of Education.

Dutchess county — *Continued*

Town of Rhinebeck

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$680 416	.00095
2	2	396 671	.00526
3	2	1 025 151	.00138
4	1	500 244	.00279
6	1	144 935	.00241
7	1	109 575	.00443
8	1	72 093	.00476
9	1	68 009	.00625
10	1	44 836	.00501
11	1	206 150	.00242
12	1	228 086	.00263
Total	13	$3 476 166	.0024
Average rate			.00348
Total 1917–18		$1 023 725	.00294
Balance 1916		$841 68	
Balance 1917		668 24	
		$173 44	
Tax 1917		8 489 45	
Real tax		$8 662 89	
Tax 1917–18		$10 221 00	
Real tax 1916–17		8 662 89	
Real increase		$1 558 11	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$250 ..
1916–17	35 ..
	$215 ..
Instruction	
1917–18	$8 200 ..
1916–17	7 764 ..
	$436 ..
Operation	
1917–18	$2 200 ..
1916–17	1 548 ..
	$652 ..
Maintenance	
1917–18	$700 ..
1916–17	470 ..
	$230 ..
Auxiliary	
1917–18	$325 ..
1916–17	140 ..
	$185 ..
Fixed charges	
1917–18	.....
1916–17	$115 ..
	$115 ..
Debt service	
1917–18	.....
1916–17	$200 ..
	$200 ..
Outlay	
1917–18	.....
1916–17	$66 ..
	$66 ..
Total	
1917–18	$11 675 ..
1916–17	10 338 ..
	$1 337 ..

Town of Stanford

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$90 683	.00414
2	2	201 575 41 134	.00412
3	1	83 065	.00482
4	1	69 669	.00452
5	1	44 865	.00557
6	1	79 994	.00461
7	1	86 983	.00428
8	Contract	31 650	.00051
9	1	56 061	.00576
10	2	188 853	.00557
11	1	69 669	.00544
12	1	65 568	.00496
13	1	48 905	.00550
Total	14	$1 158 355	.00470
Average rate		.....	.0046
Total 1917–18		.....	.00689
Balance 1916		$618 34	
Balance 1917		389 69	
		$228 65	
Tax 1917		5 442 90	
Real tax		$5 671 55	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$410 ..
1916–17	8 ..
	$2 ..
Instruction	
1917–18	$7 075 ..
1916–17	6 305 ..
	$770 ..
Operation	
1917–18	$975 ..
1916–17	898 ..
	$77 ..
Maintenance	
1917–18	$225 ..
1916–17	141 ..
	$84 ..
Auxiliary	
1917–18	$790 ..
1916–17	208 ..
	$582 ..
Fixed charges	
1917–18	$50 ..
1916–17	183 ..
	$133 ..

Dutchess county — *Continued*

Town of Stanford

	Assessed valuation
Tax 1917–18	$7 731 29
Real tax 1916–17	5 671 55
Real increase	$2 059 74

Expenditures 1916–17 and budget 1917–18

Debt service	
1917–18	$200 ..
1916–17	22 ..
	$178 ..
Outlay	
1917–18	$75 ..
1916–17	66 ..
	$9 ..
Total	
1917–18	$9 800 ..
1916–17	7 831 ..
	$1 969 ..

Town of Union Vale

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$30 152	.00746
2	2	200 715	.00502
3	1	69 414	.00576
4	1	80 527	.00434
5	1	15 540	.0194
6	1	74 507	.00739
Total	7	$470 855	.00602
Average rate		.....	.0082
Total 1917–18		$474 567	.0095

Balance 1916	$98 92
Balance 1917	91 50
	$7 42
Tax 1917	2 835 77
Real tax	$2 843 19
Tax 1918	$4 498 ..
Real tax 1917	2 843 19
Real increase	$1 654 81

Expenditures 1916–17 and budget 1917–18

Instruction	
1917–18	$2 822 ..
1916–17	3 127 90
	$305 90
Operation	
1917–18	$1 601 ..
1916–17	380 25
	$1 220 75
Maintenance	
1917–18	.....
1916–17	$131 56
	$131 56
Auxiliary	
1917–18	$75 ..
1916–17	69 50
	$5 50
Fixed charges	
1917–18	.....
1916–17	$54 02
	$54 02
Debt service	
1917–18	.....
1916–17	$155 40
	$155 40
Total	
1917–18	$4 498 ..
1916–17	3 918 63
	$579 37

Town of Wappinger

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$127 013	.00401
3	1	154 819	.00355
4	3	649 785	.00373
5	2	384 432	.00484
6	1	94 662	.00475
7	1	162 936	.00276
Total	9	$1 573 637	.00394
Average rate		.....	.0039
Total 1917–18		$1 620 076	.0059

Balance 1916	$801 15
Balance 1917	629 24
	$171 91
Tax 1917	6 252 89
Real tax	$6 424 80

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$550 ..
1916–17	37 45
	$512 55
Instruction	
1917–18	$7 252 27
1916–17	5 335 06
	$1 917 21
Operation	
1917–18	$710 ..
1916–17	772 91
	$62 91
Maintenance	
1917–18	$1 172 ..
1916–17	923 82
	$248 18

Dutchess county — *Concluded*

Town of Wappinger

	Assessed valuation
Tax 1918	$9 600 00
Real tax 1917	6 424 80
Real increase	$3 175 20

Expenditures 1916–17 and budget 1917–18

Auxiliary		
1917–18	$250 ..	
1916–17	258 81	
		$8 81
Fixed charges		
1917–18	.....	
1916–17	$208 97	
		$208 97
Incidentals		
1917–18	$618 ..	
1916–17	.....	
		$618 ..
Total		
1917–18	$10 552 27	
1916–17	7 537 02	
		$3 015 25

Erie county

Town of Alden

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$126 704	.00464
2	1	109 580	.00365
3	1	163 224	.00238
4	.....	.....	.....
5	1	104 350	.00456
6	1	122 000	.00383
7	1	80 636	.00599
8	1	90 864	.00448
9	2	191 906	.00595
0	7	258 227	.02813
1	1	32 046	.00690
2	1	173 925	.00408
3	1	252 303	.00292
Total	19	$1 705 765	.0077
Average rate	.....	.....	.00646
Total 1917–18		$2 031 454	.00906

Balance 1917	$751 99
Balance 1916	680 48
	$71 51
Tax 1917	$13 293 74
	71 51
Real tax	$13 222 23
Tax 1918	$18 406 00
Real tax 1917	13 222 23
Real increase	$5 183 77

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$1 100 ..	
1916–17	190 16	
		$909 84
Instruction		
1917–18	$14 201 ..	
1916–17	12 082 11	
		$2 118 89
Operation		
1917–18	$1 537 ..	
1916–17	1 295 67	
		$241 33
Maintenance		
1917–18	$495 ..	
1916–17	385 89	
		$109 11
Auxiliary		
1917–18	$575 ..	
1916–17	331 57	
		$243 43
Fixed charges		
1917–18	$172 ..	
1916–17	172 43	
		$0 43
Debt service		
1917–18	$2 700 ..	
1916–17	3 042 03	
		$342 03
Outlay		
1917–18	$1 886 ..	
1916–17	134 39	
		$1 751 61
Total		
1917–18	$22 666 ..	
1916–17	17 634 25	
		$5 031 75

Erie county — *Continued*

Town of Amherst

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
4	2	$226 312	.0046
5	1	177 489	.0022
6	1	145 676	.0019
7	1	216 541	.0019
8	1	365 655	.0012
9	11	154 583	.0028
10	1	170 842	.0019
11	1	228 047	.0012
12	1	154 062	.0024
13	3	1 484 723	.0031
14	1	205 123	.0020
15	1	78 050	.0050
16	1	336 545	.0010
17	1	164 834	.0024
18	2	1 185 740	.0016
19	1	125 923	.0026
Total	20	$5 420 145	.00228
Average rate			.0023
Total 1917–18		$5 695 605	
Balance 1916		$1 458 47	
Balance 1917		1 370 39	
		$88 08	
Tax 1917		12 384 79	
Real tax		$12 472 87	
Tax 1918		$18 225 97	
Real tax 1917		12 472 87	
Real increase		$5 753 10	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	
1916–17	$165 50
Instruction	
1917–18	
1916–17	$8 933 99
Operation	
1917–18	
1916–17	$1 884 06
Maintenance	
1917–18	
1916–17	$586 30
Auxiliary	
1917–18	
1916–17	$504 80
Fixed charges	
1917–18	
1916–17	$230 71
Debt service	
1917–18	
1916–17	$2 244 06
Outlay	
1917–18	
1916–17	$357 16
Total	
1917–18	
1916–17	$14 906 58

Town of Aurora

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	2	$125 082	.00999
3	1	102 000	.00409
4	1	162 800	.00262
5	1	113 523	.00579
6	1	111 957	.00319
7	1	128 450	.00362
8	2	187 884	.00930
9	1	75 700	.00364
10	1	94 250	.00484
11	1	73 890	.00490
12	1	81 345	.00455
Total	13	$1 256 881	.0054
Average rate			.00513
Total 1917–18		$1 407 720	6.84
Balance 1916		$968 04	
Balance 1917		908 78	
		$59 26	
Tax 1917		6 877 40	
Real tax		$6 936 66	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$690 ..
1916–17	56 ..
	$634 ..
Instruction	
1917–18	$7 050 ..
1916–17	6 480 ..
	$570 ..
Operation	
1917–18	$1 325 ..
1916–17	895 ..
	$430 ..
Maintenance	
1917–18	$500 ..
1916–17	311 ..
	$189 ..
Fixed charges	
1917–18	150 ..
1916–17	89 ..
	$61 ..

Erie county — *Continued*

Town of Aurora

	Assessed valuation
Tax 1918	$9 615 00
Real tax 1917	6 936 66
Real increase	$2 678 34

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$225 ..
1916–17	325 ..
	$100 ..
Outlay	
1917–18	$1 375 ..
1916–17	403 ..
	$972 ..
Auxiliary	
1917–18	$225 ..
1916–17	132 ..
	$93 ..
Total	
1917–18	$11 540 ..
1916–17	8 691 ..
	$2 849 ..

Town of Boston

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$161 199	.00200
2	1	163 686	.00250
3	1	52 803	.00740
4	1	95 981	.00440
5	1	65 689	.00620
6	1	73 663	.00500
7	1	44 728	.00500
Total	7	$630 449	.004
Average rate		.....	.00464
Total 1917–18		$773 595	.00677
Balance 1916		$558 83	
Balance 1917		258 74	
		$300 09	
Tax 1917		2 864 16	
Real tax		$3 164 25	
Tax 1918		$5 230 00	
Real tax 1917		3 164 25	
Real increase		$2 065 75	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$300 ..
1916–17	.....
	$300 ..
Instruction	
1917–18	$3 000 ..
1916–17	3 269 42
	$269 42
Operation	
1917–18	$400 ..
1916–17	420 57
	$20 57
Maintenance	
1917–18	.....
1916–17	$306 09
	$306 09
Auxiliary	
1917–18	$230 ..
1916–17	203 50
	$26 50
Fixed charges	
1917–18	.....
1916–17	$49 38
	$49 38
Outlay	
1917–18	$2 200 ..
1916–17	25 55
	$2 174 45
Total	
1917–18	$6 130 ..
1916–17	4 274 51
	$1 855 49

Town of Brant

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	4	$262 133	.00721
2	1	182 337	.00300
3	1	217 693	.00200
4	1	119 318	.00606
5	4	901 923	.00222
Total	11	$1 683 404	.0033
Average rate		.....	.0040
Total 1917–18		$2 479 600	.00385

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$700 ..
1916–17	63 ..
	$637 ..
Instruction	
1917–18	$6 600 ..
1916–17	5 183 ..
	$1 417 ..

Erie county — *Continued*

Town of Brant

	Assessed valuation
Balance 1916	$1 207 87
Balance 1917	687 47
	$520 40
Tax 1917	5 612 10
Real tax	$6 132 50
Tax 1918	$9 548 16
Real tax 1917	6 132 50
Real increase	$3 415 66

Expenditures 1916–17 and budget 1917–18		
Operation		
1917–18	$770 ..	
1916–17	604 ..	
		$166 ..
Maintenance		
1917–18	$291 ..	
1916–17	156 ..	
		$135 ..
Fixed charges		
1917–18	$239 ..	
1916–17	185 ..	
		$54 ..
Debt service		
1917–18	$1 000 ..	
1916–17	774 ..	
		$226 ..
Outlay		
1917–18	$750 ..	
1916–17	257 ..	
		493 ..
Auxiliary		
1917–18	$300 ..	
1916–17	101 ..	
		$199 ..
Total		
1917–18	$10 650 ..	
1916–17	7 323 ..	
		$3 327 ..

Town of Cheektowaga

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	3	$746 950	.00359
2	1	321 325	.00219
3	1	203 610	.00311
4	2	772 406	.00194
5	2	278 930	.01787
6	.....	.....	.....
7	.....	.....	.....
8	1	161 870	.00417
10	6	610 257	.00810
11	3	269 035	.00918
Total	19	$3 364 383	.0055
Average rate		.....	.00626
Total 1917–18		$5 014 205	.00518501

Balance 1916	$3 649 90
Balance 1917	2 596 33
	$1 053 57
Tax 1917	18 606 00
Real tax	$19 659 57
Tax 1918	$26 000 00
Real tax	19 659 57
Real increase	$6 340 43

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$1 475 ..	
1916–17	322 25	
		$1 152 75
Instruction		
1917–18	$15 381 ..	
1916–17	11 349 21	
		$1 152 75
Operation		
1917–18	$5 046 ..	
1916–17	3 922 79	
		$1 123 21
Maintenance		
1917–18	$1 252 ..	
1916–17	1 934 15	
		$682 15
Auxiliary		
1917–18	$725 ..	
1916–17	752 90	
		$27 90
Fixed charges		
1917–18	$209 ..	
1916–17	290 60	
		$81 60
Debt service		
1917–18	$3 290 ..	
1916–17	3 038 88	
		$251 12
Outlay		
1917–18	$1 157 ..	
1916–17	228 50	
		$928 50
Total		
1917–18	$28 535 ..	
1916–17	21 839 28	
		$6 695 72

Erie county — *Continued*

Town of Clarence

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$216 448	.0018
3	.....	76 791	.....
4	1	106 102	.00375
5	1	106 261	.00325
6	1	38 478	.00654
7	.....	.....	.....
8	1	60 217	.0046
9	2	197 298	.00419
10	1	57 674	.00510
11	1	110 419	.00309
12	1	84 767	.00328
13	1	72 123	.00449
14	1	82 526	.00323
15	.....	.....	.....
Total	12	$1 209 104	.00332
Average rate		.....	.0039
Total 1917–18		$1 370 412	
Balance 1916		$1 362 58	
Balance 1917		764 84	
		$597 74	
Tax 1917		4 014 92	
Real tax		$4 612 66	
Tax 1918		$7 194 80	
Real tax 1917		4 612 66	
Real increase		$2 583 14	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	.....
1916–17	$67 51
	$67 51
Instruction	
1917–18	.....
1916–17	$4 515 82
	$4 515 82
Operation	
1917–18	.....
1916–17	$826 46
	$826 46
Maintenance	
1917–18	.....
1916–17	$321 15
	$321 15
Auxiliary	
1917–18	.....
1916–17	$310 25
	$310 25
Fixed charges	
1917–18	.....
1916–17	$81 66
	$81 66
Debt service	
1917–18	.....
1916–17	$152 18
	$152 18
Outlay	
1917–18	.....
1916–17	$17 25
	$17 25
Total	
1917–18	.....
1916–17	$6 292 28
	$6 292 28

Town of Colden

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$79 925	.00354
2	1	35 411	.01200
3	1	42 450	.00765
4	1	51 325	.00760
5	1	96 950	.00403
6	1	42 925	.00600
7	1	65 375	.00550
8	1	51 925	.00800
9	1	47 775	.00703
10	1	140 000	.00723
Total	11	$654 061	.0064
Average rate		.....	.00685
Total 1917–18		$696 645	.01141
Balance 1917		$438 68	
Balance 1916		287 44	
		$151 24	
Tax 1917		4 197 14	
Real tax		$4 045 90	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$380 ..
1916–17	5 45
	$374 55
Instruction	
1917–18	$5 025 ..
1916–17	4 636 35
	$388 65
Operation	
1917–18	$550 ..
1916–17	433 14
	$116 86
Maintenance	
1917–18	$325 ..
1916–17	210 84
	$114 16
Auxiliary	
1917–18	$300 ..
1916–17	138 80
	$161 20

Erie county — *Continued*

Town of Colden

	Assessed valuation
Tax 1918	$7 950 00
Real tax 1917	4 045 90
Real increase	$3 904 10

Expenditures 1916–17 and budget 1917–18

Fixed charges		
1917–18	$20 ..	
1916–17	52 09	
		$32 09
Debt service		
1917–18	.....	
1916–17	$13 48	
		$13 48
Outlay		
1917–18	$2 800 ..	
1916–17	132 67	
		$2 667 33
Total		
1917–18	$9 400 ..	
1916–17	5 622 82	
		$3 777 18

Town of Collins

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$151 665	.00230
2	1	151 080	.00225
3	2	282 508	.00460
4	1	66 011	.00481
5	1	67 675	.00400
6	5	296 926	.00959
7	1	55 456	.00721
8	1	68 708	.00507
9	1	107 150	.00326
10	1	108 846	.00298
Total	15	$1 356 025	.0051
Average rate		.....	.0046
Total 1917–18		$1 535 730	.008155

Balance 1917	$2 099 18
Balance 1816	1 546 35
	$552 83
Tax 1917	$6 950 42
	552 83
	$6 397 59
Tax 1918	$12 525 00
Real tax 1917	6 397 59
Real increase	$6 127 41

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$690 ..	
1916–17	92 ..	
		$598 ..
Instruction		
1917–18	$9 500 ..	
1916–17	7 361 ..	
		$2 139 ..
Operation		
1917–18	$1 250 ..	
1916–17	824 ..	
		$426 ..
Maintenance		
1917–18	$325 ..	
1916–17	61 ..	
		$264 ..
Fixed charges		
1917–18	$300 ..	
1916–17	438 ..	
		$138 ..
Debt service		
1917–18	$600 ..	
1916–17	55 ..	
		$545 ..
Outlay		
1917–18	$1 300 ..	
1916–17	3 246 ..	
		$1 946 ..
Auxiliary		
1917–18	$525 ..	
1916–17	263 ..	
		$262 ..
Total		
1917–18	$14 490 ..	
1916–17	12 340 ..	
		$2 150 ..

Erie county — *Continued*

Town of Concord

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$85 000	.00491
3	1	60 322	.00431
4	1	54 015	.00600
5	1	48 560	.00639
6	1	64 192	.00540
7	1	45 230	.00600
8	1	37 160	.00700
9	1	68 260	.00400
10	1	53 550	.00500
11	1	107 585	.00350
12	1	94 000	.00386
13	1	113 242	.00497
14	1	147 000	.00200
15	1	74 000	.00528
Total	14	$1 052 116	.00448
Average rate		.....	.00490
Total 1917–18		$1 432 815	.00733
Balance 1917		$562 08	
Balance 1916		556 85	
		$5 23	
Tax 1917		4 328 88	
Real tax		$4 323 65	
Tax 1918		$10 500 00	
Real tax 1917		4 323 65	
Real increase		$6 176 35	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$445 ..
1916–17	.....
	$445 ..
Instruction	
1917–18	$5 650 ..
1916–17	4 962 63
	$687 37
Operation	
1917–18	$600 ..
1916–17	541 32
	$58 68
Maintenance	
1917–18	$200 ..
1916–17	358 09
	$158 09
Auxiliary	
1917–18	$400 ..
1916–17	149 62
	$250 38
Fixed charges	
1917–18	$20 ..
1916–17	82 26
	$62 26
Debt service	
1917–18	.....
1916–17	$85 16
	$85 16
Outlay	
1917–18	$5 025 ..
1916–17	4 58
	$5 020 42
Total	
1917–18	$12 340 ..
1916–17	6 183 66
	$6 156 34

Town of East Hamburg

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$75 075	.00500
2	2	166 131	.00285
3	1	152 452	.00535
4	1	85 589	.00518
5	1	187 480	.00293
6	1	156 280	.00332
Total	7	$823 007	.0038
Average rate		.....	.00462
Total 1917–18		$1 201 395	3.90
Balance 1916		$355 84	
Balance 1917		91 52	
		$264 32	
Tax 1917		3 159 70	
Real tax		$3 424 02	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$645 ..
1916–17	47 ..
	$598 ..
Instruction	
1917–18	$3 850 ..
1916–17	3 368 ..
	$482 ..
Operation	
1917–18	$545 ..
1916–17	448 ..
	$97 ..
Maintenance	
1917–18	$275 ..
1916–17	189 ..
	$86 ..

Erie county — *Continued*

Town of East Hamburg

	Assessed valuation
Tax 1918	$4 685 44
Real tax	3 424 02
Real increase	$1 261 42

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$100 ..
1916–17	62 ..
	$38 ..
Debt service	
1917–18	.....
1916–17	$51 ..
	$51 ..
Outlay	
1917–18	$75 ..
1916–17	27 ..
	$48 ..
Auxiliary	
1917–18	$155 ..
1916–17	116 ..
	$39 ..
Total	
1917–18	$5 645 ..
1916–17	4 308 ..
	$1 337 ..

Town of Eden

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$458 770	.00300
2	1	126 348	.00300
3	1	102 450	.00317
4	9	871 000	.00671
5	1	212 993	.00163
6	1	170 104	.00188
7	1	152 545	.00180
8	1	167 239	.00200
9	1	73 143	.00346
Total	18	$2 334 592	.0040
Average rate		.....	.0030
Total 1917–18		$2 492 658	.00586

Balance 1916	$961 67
Balance 1917	719 91
	$241 76
Tax 1917	9 458 62
Real tax	$3 700 38
Tax 1918	$14 606 88
Real tax 1917	9 700 38
Real increase	$4 906 50

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$780 ..
1916–17	81 ..
	$699 ..
Instruction	
1917–18	$10 300 ..
1916–17	8 479 ..
	$1 821 ..
Operation	
1917–18	$1 750 ..
1916–17	1 396 ..
	$354 ..
Maintenance	
1917–18	$500 ..
1916–17	325 ..
	$175 ..
Fixed charges	
1917–18	$325 ..
1916–17	228 ..
	$99 ..
Debt service	
1917–18	$825 ..
1916–17	886 ..
	$61 ..
Outlay	
1917–18	$1 900 ..
1916–17	420 ..
	$1 480 ..
Auxiliary	
1917–18	$475 ..
1916–17	199 ..
	$276 ..
Total	
*1917–18	$16 855 ..
1916–17	12 012 ..
	$4 843 ..

* Total budget $16 755.

Erie county — *Continued*

Town of Elma

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$93 645	.00399
2	1	91 150	.00398
3	1	99 673	.00470
4	1	159 987	.00252
5	1	118 345	.00337
6	1	188 478	.00304
7	2	262 891	.00646
8	2	135 000	.00665
9	1	155 695	.00200
10	1	121 000	.00490
Total	12	$1 425 864	.0042
Total 1917–18		$1 633 706	5.50
Average rate		.....	.0047
Balance 1916		$524 91	
Balance 1917		505 97	
		$18 94	
Tax 1917		6 063 37	
Real tax		$6 082 31	
Tax 1918		$8 986 14	
Real tax 1917		6 063 37	
Real increase		$2 922 77	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$860 ..
1916–17	60 ..
	$800 ..
Instruction	
1917–18	$6 350 ..
1916–17	5 700 ..
	$650 ..
Operation	
1917–18	$1 425 ..
1916–17	1 087 ..
	$338 ..
Maintenance	
1917–18	$350 ..
1916–17	144 ..
	$206 ..
Fixed charges	
1917–18	$730 ..
1916–17	114 ..
	$616 ..
Debt service	
1917–18	$295 ..
1916–17	359 ..
	$64 ..
Outlay	
1917–18	$550 ..
1916–17	548 ..
	$2 ..
Auxiliary	
1917–18	$245 ..
1916–17	111 ..
	$134 ..
Total	
1917–18	$10 805 ..
1916–17	8 123 ..
	$2 682 ..

Town of Evans

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$235 402	.00212
2	2	420 150	.00250
3	2	357 960	.00400
4	1	377 950	.00200
5	1	76 300	.00425
6	1	592 303	.00199
7	1	478 984	.00115
8	2	365 625	.00569
9	1	100 965	.00305
10	1	145 425	.00352
11	1	217 696	.00350
12	1	212 950	.00136
14	1	91 528	.00399
15	1	131 239	.00211
Total	17	$3 804 477	.0027
Average rate		.....	.0029
Total 1917–18		$4 835 139	.004
Balance 1917		$2 774 73	
Balance 1916		2 492 91	
		$281 82	
Tax 1917		$10 607 86	
		281 82	
Real tax		$10 326 04	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$1 650 ..
1916–17	41 ..
	$1 609 ..
Instruction	
1917–18	$11 200 ..
1916–17	8 076 ..
	$3 124 ..
Operation	
1917–18	$3 475 ..
1916–17	1 709 ..
	$1 766 ..
Maintenance	
1917–18	$550 ..
1916–17	1 672 ..
	$1 122 ..
Fixed charges	
1917–18	$1 050 ..
1916–17	220 ..
	$830 ..
Debt service	
1917–18	$50 ..
1916–17	5 ..
	$45 ..

Erie county — *Continued*

Town of Evans

	Assessed valuation
Tax 1918	$19 340 56
Real tax 1917	10 326 04
Real increase	$9 014 52

Expenditures 1916–17 and budget 1917–18	
Outlay	
1917–18	$1 700 ..
1916–17	792 ..
	$908 ..
Auxiliary	
1917–18	$400 ..
1916–17	179 ..
	$221 ..
Total	
1917–18	$20 075 ..
1916–17	12 694 ..
	$7 381 ..

Town of Hamburg

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	2	$364 344	.00384
3	1	115 450	.00346
4	1	376 040	.00156
5	1	667 630	.00149
6	1	344 924	.00202
7	2	736 316	.00300
8	10	1 392 816	.00765
9	1	259 190	.00154
10	1	589 630	.00142
11	1	175 402	.00249
12	2	415 800	.00264
13	4	931 298	.00444
Total	27	$5 386 840	.00444
Average rate		.....	.00296
Total 1917–18		$7 025 102	.00466
Balance 1916		$5 839 98	
Balance 1917		2 344 53	
		$3 495 45	
Tax 1917		23 882 70	
Real tax		$27 378 15	
Tax 1918		$32 739 36	
Real tax 1917		27 378 15	
Real increase		$5 361 21	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$1 150 ..
1916–17	419 06
	$730 94
Instruction	
1917–18	$17 915 ..
1916–17	16 339 41
	$1 575 59
Operation	
1917–18	$5 090 ..
1916–17	4 629 18
	$460 82
Maintenance	
1917–18	$2 240 ..
1916–17	2 064 54
	$175 46
Auxiliary	
1917–18	$1 375 ..
1916–17	376 61
	$998 39
Fixed charges	
1917–18	$450 ..
1916–17	315 50
	$134 50
Debt services	
1917–18	$6 485 ..
1916–17	6 570 26
	$85 26
Outlay	
1917–18	$1 295 ..
1916–17	649 76
	$645 24
Total	
1917–18	$36 000 ..
1916–17	31 364 32
	$4 635 68

Town of Holland

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$31 033	.00774
2	1	33 641	.00966
3	5	319 130	.01005
4	1	130 850	.00270
5	1	39 853	.00627

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$410 ..
1916–17	169 04
	$240 96

Erie county — *Continued*

Town of Holland

		Assessed valuation	Tax rate 1916–17
6	1	$40 674	.00676
7	1	39 979	.00570
8	1	113 166	.00449
9	1	54 940	.00589
10	1	31 215	.00739
11	.....	.....	.....
12	1	31 235	.00900
Total	15	$865 716	.0071
Average rate		.....	.00687
Total 1917–18		$977 713	.01023
Balance 1917		$304 20	
Balance 1916		259 84	
		$54 36	
Tax 1917		6 224 96	
Real tax 1917		$6 170 60	
Tax 1918		$10 000 00	
Real tax 1917		6 170 60	
Real increase		$3 829 40	

Expenditures 1916–17 and budget 1917–18	
Instruction	
1917–18	$8 284 ..
1916–17	7 329 54
	$954 46
Operation	
1917–18	$975 ..
1916–17	895 12
	$79 88
Maintenance	
1917–18	$672 72
1916–17	563 17
	$109 55
Auxiliary	
1917–18	$75 ..
1916–17	210 08
	$135 08
Fixed charges	
1917–18	.....
1916–17	$163 44
	$163 44
Debt service	
1917–18	.....
1916–17	$14 55
	$14 55
Outlay	
1917–18	$1 583 28
1916–17	2 950 80
	$1 367 52
Total	
1917–18	$12 000 ..
1916–17	12 295 74
	$295 74

Town of Lancaster

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$162 360	.00367
2	1	181 450	.00305
3	1	484 121	.00123
4	1	367 446	.00158
5	1	476 000	.00099
6	1	99 705	.00349
7	1	113 785	.00400
8	.....	.....	.....
9	1	166 970	.00240
10	1	144 520	.00249
Total	9	$2 196 357	.0019
Average rate		.....	.00254
Total 1917–18		$3 063 019	.00265
Balance 1916		$1 231 74	
Balance 1917		25 80	
		$1 205 94	
Tax 1917		4 373 14	
Real tax		$5 579 08	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$1 042 ..
1916–17	111 ..
	$931 ..
Instruction	
1917–18	$6 023 ..
1916–17	4 837 81
	$1 185 19
Operation	
1917–18	$1 325 ..
1916–17	968 38
	$356 61
Maintenance	
1917–18	$412 ..
1916–17	407 98
	$4 02
Auxiliary	
1917–18	$457 ..
1916–17	362 97
	$94 03

Erie county — *Continued*

Town of Lancaster

	Assessed valuation
Tax 1918	$8 117 00
Real tax 1917	5 579 08
Real increase	$2 537 92

Expenditures 1916–17 and budget 1917–18

Fixed charges		
1917–18	$100 ..	
1916–17	85 67	
		$14 33
Debt service		
1917–18	$28 ..	
1916–17	21 03	
		$6 97
Outlay		
1917–18	$270 ..	
1916–17	203 80	
		$66 20
Total		
1917–18	$9 657 ..	
1916–17	6 998 65	
		$2 658 35

Town of Marilla

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$142 450	.00750
2	1	58 295	.00599
3	1	59 561	.00710
4	1	56 356	.00619
5	1	114 079	.00433
6	1	61 000	.00655
7	1	79 111	.00597
8	1	42 038	.00989
9	1	51 881	.00578
Total	10	$664 771	.0064
Average rate		.....	.0066
Total 1917–18		$679 264	9.60
Balance 1916		$346 62	
Balance 1917		117 08	
		$229 54	
Tax 1917		4 276 02	
Real tax		$4 505 56	
Tax 1918		$6 520 91	
Real tax		4 505 56	
Real increase		$2 015 35	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$910 ..	
1916–17	48 ..	
		$862 ..
Instruction		
1917–18	$5 740 ..	
1916–17	5 040 ..	
		$700 ..
Operation		
1917–18	$905 ..	
1916–17	671 ..	
		$234 ..
Maintenance		
1917–18	$250 ..	
1916–17	80 ..	
		$170 ..
Fixed charges		
1917–18	$100 ..	
1916–17	83 ..	
		$17 ..
Debt service		
1917–18	$100 ..	
1916–17	.....	
		$100 ..
Outlay		
1917–18	$25 ..	
1916–17	52 ..	
		$27 ..
Auxiliary		
1917–18	$215 ..	
1916–17	115 ..	
		$100 ..
Total		
1917–18	$8 245 ..	
1916–17	6 089 ..	
		$2 156 ..

Erie county — *Continued*

Town of Newstead

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$102 228	.00348
2	1	110 075	.0041
4	1	111 088	.00398
5	1	113 130	.004
6	1	95 978	.00320
7	.....	.....	.....
8	1	107 380	.00519
9	1	106 260	.0033
10	1	81 168	.005
11	Contract	117 869	.00479
12	1	69 056	.00561
13	1	99 575	.00443
14	1	79 529	.004
Total	11	$1 193 336	.00422
Average rate		.....	.0043
Total 1917–18		$1 209 689	.....
Balance 1916		$620 67	
Balance 1917		479 03	
		$141 64	
Tax 1917		5 038 09	
Real tax		$5 179 73	
Tax 1918		$10 462 98	
Real tax 1917		5 179 73	
		$5 283 25	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	.....
1916–17	$49 37
Instruction	
1917–18	.....
1916–17	$5 305 76
Operation	
1917–18	.....
1916–17	$624 31
Maintenance	
1917–18	.....
1916–17	$430 13
Auxiliary	
1917–18	.....
1916–17	$348 10
Fixed charges	
1917–18	.....
1916–17	$83 10
Debt service	
1917–18	.....
1916–17	$14 75
Outlay	
1917–18	.....
1916–17	$34 21
Total	
1917–18	.....
1916–17	$6 889 76

Town of North Collins

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$201 324	.00322
2	1	68 093	.00400
3	1	72 392	.00468
4	11	600 589	.01147
5	1	91 266	.00411
6	1	106 880	.00255
7	1	106 748	.00375
8	1	74 689	.00469
9	1	162 895	.00199
10	1	156 914	.00200
11	1	81 644	.00399
Total	21	$1 723 434	.0061
Average rate		.....	.0042
Total 1917–18		$1 940 969	.00792
Balance 1916		$1 251 45	
Balance 1917		582 04	
		$669 41	
Tax 1917		10 609 22	
Real tax		$11 278 63	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$750 ..
1916–17	137 ..
	$613 ..
Instruction	
1917–18	$11 700 ..
1916–17	10 013 ..
	$1 687 ..
Operation	
1917–18	$1 650 ..
1916–17	1 118 ..
	$532 ..
Maintenance	
1917–18	$575 ..
1916–17	172 ..
	$403 ..
Fixed charges	
1917–18	$200 ..
1916–17	201 ..
	$1 ..

Erie county — *Continued*

Town of North Collins

	Assessed valuation
Tax 1918	$15 368 58
Real tax 1917	11 278 63
Real increase	$4 089 95

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$1 735 ..
1916–17	1 255 ..
	$480 ..
Outlay	
1917–18	$1 135 ..
1916–17	2 950 ..
	$1 815 ..
Auxiliary	
1917–18	$500 ..
1916–17	151 ..
	$349 ..
Total	
1917–18	$18 245 ..
1916–17	15 997 ..
	$2 248 ..

Town of Sardinia

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$172 640	.00523
3	.....	26 334	.01257
4	1	100 659	.00350
5	1	66 270	.00500
6	1	41 357	.00603
7	1	24 150	.00980
8	4	199 540	.00850
9	1	34 020	.00906
10	1	46 210	.00689
11	1	43 406	.00613
13	1	26 058	.01150
14	1	57 700	.00819
15	1	48 059	.00669
Total	17	$886 403	.0067
Average rate		.....	.00762
Total 1917–18		$1 299 458	8.86

Balance 1916	$756 44
Balance 1917	420 21
	$336 23
Tax 1917	6 224 96
Real tax 1917	$6 561 19
Tax 1918	11 519 ..
Real increase	$4 957 81

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$675 ..
1916–17	37 03
	$637 97
Instruction	
1917–18	$7 856 ..
1916–17	7 228 85
	$627 15
Operation	
1917–18	$1 150 ..
1916–17	955 04
	$194 96
Maintenance	
1917–18	$1 775 ..
1916–17	742 61
	$1 032 39
Fixed charges	
1917–18	$88 ..
1916–17	128 75
	$40 75
Auxiliary	
1917–18	$460 ..
1916–17	162 14
	$297 86
Outlay	
1917–18	$2 100 ..
1916–17	9 47
	$2 090 53
Debt service	
1917–18	.....
1916–17	$69 06
	$69 06
Total	
1917–18	$14 104 ..
1916–17	9 332 95
	$4 771 05

Town of Tonawanda

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$2 405 096	.00044
3	3	1 732 344	.00199
4	1	944 456	.00084
5	1	296 522	.00341
Total	6	$5 378 418	.00117

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	.....
1916–17	.....
Instruction	
1917–18	.....
1916–17	$4 305 27

Erie county — *Continued*

Town of Tonawanda

	Assessed valuation	Tax rate 1916–17
Average rate	.....	.0014
Balance 1917	$3 072 88	
Balance 1916	1 448 28	
	$1 624 60	
Tax 1917	$6 312 53	
	1 624 60	
Real tax 1917	$4 689 93	

Expenditures 1916–17 and budget 1917–18	
Operation	
1917–18	.....
1916–17	$1 277 12
Maintenance	
1917–18	.....
1916–17	$173 70
Auxiliary	
1917–18	.....
1916–17	.....
Fixed charges	
1917–18	.....
1916–17	$32 69
Debt service	
1917–18	.....
1916–17	$1 000 ..
Outlay	
1917–18	.....
1916–17	$6 851 40
Total	
1917–18	.....
1916–17	$13 640 18

Town of West Seneca

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	4	$915 098	.00499
2	7	777 945	.00600
3	1	275 945	.00201
4	1	879 082	.00141
5	1	271 150	.00726
6	3	506 430	.00958
Total	13	$3 625 552	.0049
Average rate		.....	.0052
Total 1917–18		$3 625 533	.00632
Balance 1917		$3 157 52	
Balance 1916		1 652 24	
		$1 505 28	
Tax 1917		$17 862 31	
		1 505 28	
Real tax		$16 357 03	
Tax 1918		$22 930 98	
Real tax 1917		16 357 03	
Real increase		$6 573 95	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$1 023 ..
1916–17	148 92
	$874 08
Instruction	
1917–18	$14 077 ..
1916–17	10 718 26
	$3 358 74
Operation	
1917–18	$3 454 ..
1916–17	2 635 96
	$818 04
Maintenance	
1917–18	$1 288 ..
1916–17	1 574 61
	$386 61
Auxiliary	
1917–18	$606 ..
1916–17	255 06
	$350 94
Fixed charges	
1917–18	$187 ..
1916–17	360 68
	$173 68
Debt service	
1917–18	$3 438 ..
1916–17	3 184 22
	$253 78
Outlay	
1917–18	$1 413 ..
1916–17	412 50
	$1 000 50
Total	
1917–18	$25 486 ..
1916–17	19 290 21
	$6 195 79

Erie county — *Concluded*

Town of Wales

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$40 806	.00762
2	1	106 944	.00380
3	1	49 987	.00700
4	1	49 639	.00549
5	2	170 403	.00539
6	1	48 545	.00843
7	1	68 201	.00614
8	1	155 650	.00412
Total	9	$690 175	.0054
Average rate		.....	.0060
Total 1917–18		$847 321	6.95
Balance 1916		$410 84	
Balance 1917		163 52	
		$247 22	
Tax 1917		3 740 75	
Real tax		$3 987 97	
Tax 1918		$5 870 ..	
Real tax 1917		3 987 97	
Real increase		$1 882 03	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$685 ..	
1916–17	25 ..	
		$660 ..
Instruction		
1917–18	$4 880 ..	
1916–17	4 285 ..	
		$595 ..
Operation		
1917–18	$830 ..	
1916–17	440 ..	
		$390 ..
Maintenance		
1917–18	$330 ..	
1916–17	243 ..	
		$87 ..
Fixed charges		
1917–18	$140 ..	
1916–17	57 ..	
		$83 ..
Debt service		
1917–18	.....	
1916–17	$155 ..	
		$155 ..
Outlay		
1917–18	$325 ..	
1916–17	.....	
		$325 ..
Auxiliary		
1917–18	$200 ..	
1916–17	105 ..	
		$95 ..
Total		
1917–18	$7 390 ..	
1916–17	5 310 ..	
		$2 080 ..

Essex county

Town of Chesterfield

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$61 381	.0040
3	1	88 446	.0034
4	1	137 538	.0079
6	1	25 237	.0118
7	Contract	10 480	.0030
8	1	74 671	.0045
9	1	38 376	.0052
10	1	11 061	.0150
11	1	13 155	.0148
12	1	11 973	.0153
13	1	46 130	.0054
Total	10	$518 448	.0063
Average rate		.....	.0082
Total 1917–18		$526 040	.009505
Balance 1916		$758 35	
Balance 1917		141 03	
		$617 32	
Tax 1917		3 317 25	
Real tax		$3 934 57	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$527 50	
1916–17	268 96	
		$258 54
Instruction		
1917–18	$4 222 ..	
1916–17	3 939 12	
		$282 88
Operation		
1917–18	$545 ..	
1916–17	474 47	
		$70 53
Maintenance		
1917–18	$430 ..	
1916–17	306 88	
		$123 12
Auxiliary		
1917–18	$150 ..	
1916–17	185 77	
		$35 77

Essex county — *Continued*

Town of Chesterfield

	Assessed valuation
Tax 1918	$5 000 ..
Real tax 1917	3 934 57
Real increase	$1 065 43

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$9 ..
1916–17	99 69
	$90 69
Debt service	
1917–18	$540 ..
1916–17	560 ..
	$20 ..
Capital outlay	
1917–18	$275 ..
1916–17	43 65
	$231 35
Total	
1917–18	$6 998 50
1916–17	5 878 54
	$819 96

Town of Crown Point

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$38 405	.0050
2	1	73 270	.0027
3	4	171 564	.0140
4	1	22 996	.0058
5	1	21 466	.0093
6	1	54 203	.0037
7	1	39 836	.0052
8	1	17 070	.0063
9	1	37 145	.0050
10	1	22 386	.0079
11	1	26 123	.0087
12	1	18 648	.0065
13	1	40 019	.0064
14	1	20 995	.0058
15	1	15 082	.0088
16	1	4 445	.0270
17	1	21 771	.0100
Total	20	$645 424	.0080
Average rate		.....	.0081
Total 1917–18		$629 979	.0147

Balance 1916	$1 221 47
Balance 1917	744 88
	$476 59
Tax 1917	5 221 07
Real tax	$5 697 66
Tax 1918	$9 626 ..
Real tax 1917	5 697 66
Real increase	$3 564 34

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$400 ..
1916–17	99 ..
	$301 ..
Instruction	
1917–18	$9 550 ..
1916–17	7 812 ..
	$1 738 ..
Operation	
1917–18	$920 ..
1916–17	1 022 ..
	$102 ..
Maintenance	
1917–18	$285 ..
1916–17	316 ..
	$31 ..
Fixed charges	
1917–18	$274 ..
1916–17	105 ..
	$168 ..
Debt service	
1917–18	$3 ..
1916–17	8 ..
	$5 ..
Outlay	
1917–18	$50 ..
1916–17	1 ..
	$49 ..
Auxiliary	
1917–18	$1 005 ..
1916–17	349 ..
	$656 ..
Total	
1917–18	$12 487 ..
1916–17	9 713 ..
	$2 774 ..

Essex county — *Continued*

Town of Elizabethtown

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	8	$533 495	.0167
2	1	96 830	.0030
3	1	59 320	.0044
4	1	29 873	.0067
5	1	81 500	.0036
6	1	40 430	.0060
7	1	32 760	.0083
Total	14	$374 208	.012
Average rate		.....	.00695
Total 1917–18		$857 996	.012839
Balance 1916		$803 79	
Balance 1917		93 76	
		$710 03	
Tax 1917		10 498 50	
Real tax		$11 208 53	
Tax 1918		$11 016 00	
Real tax 1917		11 208 53	
Real increase		$192 53	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$300 ..	
1916–17	250 15	
		$49 85
Instruction		
1917–18	$8 227 ..	
1916–17	7 437 21	
		$789 79
Operation		
1917–18	$1 421 ..	
1916–17	1 568 50	
		$147 50
Maintenance		
1917–18	.....	
1916–17	$915 45	
		$915 45
Auxiliary		
1917–18	$225 ..	
1916–17	289 43	
		$64 43
Outlay		
1917–18	.....	
1916–17	$746 87	
		$746 87
Fixed charges		
1917–18	$600 ..	
1916–17	306 85	
		$293 15
Debt service		
1917–18	$2 400 ..	
1916–17	1 872 03	
		$527 97
Total		
1917–18	$13 173 ..	
1916–17	13 386 49	
		$213 49

Town of Essex

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$219 151	.0176
2	1	102 453	.0027
3	1	19 767	.0088
4	1	63 751	.0038
5	1	24 347	.0117
6	2	148 363	.0047
7	1	49 960	.0054
8	Contract	19 473	.....
9	1	73 633	.0050
Total	13	$720 898	.0085
Average rate		.....	.00746
Total 1917–18		$732 584	.0112
Balance 1916		$364 61	
Balance 1917		213 23	
		$151 38	
Tax 1917		6 196 12	
Real tax		$6 347 50	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$650 ..	
1916–17	218 84	
		$431 16
Instruction		
1917–18	$7 675 ..	
1916–17	5 924 04	
		$1 750 96
Operation		
1917–18	$950 ..	
1916–17	699 71	
		$250 29
Maintenance		
1917–18	$205 ..	
1916–17	333 02	
		$128 02
Auxiliary		
1917–18	$525 ..	
1916–17	529 52	
		$4 52

Essex county — *Continued*

Town of Essex

	Assessed valuation
Tax 1918	$7 970 00
Real tax 1917	6 347 50
Real increase	$1 622 50

Expenditures 1916–17 and budget 1917–18

Outlay		
1917–18	$75	..
1916–17	.....	
	$75	..
Fixed charges		
1917–18	$425	..
1916–17	111	28
	$313	72
Debt service		
1917–18	.....	
1916–17	$1 833	81
	$1 833	81
Total		
1917–18	$10 505	..
1916–17	9 650	22
	$854	78

Town of Jay

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	2	$52 842	.0151
3	1	30 368	.0088
5	1	15 700	.0150
6	1	14 816	.0173
7	1	11 081	.0197
8	1	16 933	.0130
9	1	13 393	.0129
10	2	68 924	.0145
11	1	14 879	.0161
12	1	7 642	.0229
Total	12	$246 578	.0145
Average rate		.....	.0155
Total 1917–18		$247 247	.021

Balance 1916	$724 51
Balance 1917	430 30
	$294 21
Tax 1917	3 592 37
Real tax	$3 886 58
Tax 1918	$5 192 19
Real tax 1917	3 886 58
Real increase	$1 305 61

Expenditures 1916–17 and budget 1917–18

General		
1917–18	$540	..
1916–17	81	20
	$458	80
Instruction		
1917–18	$4 561	..
1916–17	4 643	90
	$82	90
Operation		
1917–18	$467	37
1916–17	547	05
	$79	68
Maintenance		
1917–18	$960	..
1916–17	396	52
	$563	48
Auxiliary		
1917–18	$635	..
1916–17	288	50
	$346	50
Fixed charges		
1917–18	$29	50
1916–17	94	59
	$65	09
Debt service		
1917–18	.....	
1916–17	.....	
	.....	
Capital Outlay		
1917–18	$50	..
1916–17	20	40
	$29	60
Total		
1917–18	$7 242	87
1916–17	6 072	16
	$1 170	71

Essex county — *Continued*

Town of Keene

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$393 895	.0204
2	1	19 735	.0129
3	2	32 315	.0368
4	1	25 035	.0120
5	1	15 569	.0159
6	1	26 937	.0114
7	1	4 925	.0365
8	1	5 014	.0369
9	1	14 968	.0200
Total	14	$538 393	.0204
Average rate		.....	.0225
Total 1917–18		$554 326	.024082
Balance 1916		$792 14	
Balance 1917		978 79	
		$186 65	
Tax 1917		11 002 70	
Real tax		$10 816 05	
Tax 1918		$13 232 69	
Real tax 1917		10 816 05	
Real increase		$2 416 64	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$725 ..
1916–17	753 59
	$571 41
Instruction	
1917–18	$8 674 ..
1916–17	8 807 92
	$133 92
Operation	
1917–18	$1 895 ..
1916–17	1 970 06
	$75 06
Maintenance	
1917–18	$1 095 ..
1916–17	907 55
	$187 45
Auóiliary	
1x17–18	$385 ..
1916–17	626 ..
	$241 ..
Fixed charges	
1917–18	$21 ..
1916–17	105 52
	$84 52
Debt service	
1917–18	.....
1916–17	.....
	.....
Capital outlay	
1917–18	$675 ..
1916–17	476 64
	$198 36
Total	
1917–18	$13 470 ..
1916–17	13 047 28
	$422 72

Town of Lewis

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$18 525	.0085
3	1	39 096	.0076
4	1	42 913	.0058
5	1	15 386	.0097
6	Contract	27 918	.0080
7	1	10 367	.0023
8	1	25 865	.0096
9	1	11 670	.0131
10	Contract	20 470	.0101
11	1	12 702	.0040
.....	.....	17 875	.0064
Total	9	$242 787	.0077
Average rate		.....	.0077
Total 1917–18		$248 810	.01206
Balance 1916		$356 04	
Balance 1917		237 18	
		$118 86	
Tax 1917		1 885 24	
Real tax		$2 004 10	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$125 ..
1916–17	25 50
	$99 50
Instruction	
1917–18	$4 600 ..
1916–17	3 259 45
	$1 340 55
Operation	
1917–18	$362 ..
1916–17	215 55
	$146 45
Maintenance	
1917–18	$100 ..
1916–17	123 42
	$23 42
Auxiliary	
1917–18	$50 ..
1916–17	525 75
	$475 75

Essex county — *Continued*

Town of Lewis

Dist.	Assessed valuation
Tax 1918	$3 000 ..
Real tax 1917	2 004 10
Real increase	$995 90

Expenditures 1916–17 and budget 1917–18	
Outlay	
1917–18	.....
1916–17	.....
Fixed charges	
1917–18	$50 ..
1916–17	53 02
	$3 02
Debt	
1917–18	.....
1916–17	.....
Total	
1917–18	$5 287 ..
1916–17	4 202 69
	$1 084 31

Town of Minerva

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$52 769	.0132
2	1	45 467	.0156
4	1	23 230	.0151
5	1	44 550	.0064
9	1	22 040	.0115
10	1	7 984	.0240
13	1	34 304	.0214
Total	8	$330 344	.0101
Average rate		.....	.0153
Total 1917–18		$314 734	.0143
Balance 1916		$362 63	
Balance 1917		108 71	
		$253 92	
Tax 1917		3 233 45	
Real tax		$3 487 37	
Tax 1918		$4 500 ..	
Real tax 1917		3 487 37	
Real increase		$1 012 63	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$350 ..
1916–17	81 ..
	$269 ..
Instruction	
1917–18	$4 050 ..
1916–17	3 634 ..
	$416 ..
Operation	
1917–18	$500 ..
1916–17	417 ..
	$83 ..
Maintenance	
1917–18	$100 ..
1916–17	418 ..
	$318 ..
Fixed charges	
1917–18	$50 ..
1916–17	42 ..
	$8 ..
Debt service	
1917–18	.....
1916–17	$22 ..
	$22 ..
Outlay	
1917–18	.....
1916–17	$80 ..
	$80 ..
Auxiliary	
1917–18	$850 ..
1916–17	113 ..
	$731 ..
Total	
1917–18	$5 900 ..
1916–17	4 813 ..
	$1 087 ..

Essex county — *Continued*

Town of Moriah

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	2	$76 920	.0104
3	1	76 927	.0039
4	1	13 606	.0112
6	1	12 470	.0132
8	2	77 741	.0088
9	1	66 100	.0042
10	1	4 475	.0322
11	1	20 454	.0085
12	1	14 610	.0108
13	1	93 294	.0042
Total	12	$456 597	.0071
Average rate		.....	.01074
Total 1917–18		$472 521	.002963
Balance 1916		$867 20	
Balance 1917		385 89	
		$481 31	
Tax 1917		3 263 76	
Real tax		$3 745 07	
Tax 1918		$14 000 ..	
Real tax 1917		3 745 07	
Real increase		$10 254 93	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$575 ..
1916–17	44 23
	$530 77
Instruction	
1917–18	$5 808 56
1916–17	4 207 90
	$1 600 66
Operation	
1917–18	$750 ..
1916–17	557 96
	$192 04
Maintenance	
1917–18	$1 100 ..
1916–17	442 22
	$657 78
Auxiliary	
1917–18	$4 000 ..
1916–17	110 60
	$3 889 40
Outlay	
1917–18	$1 500 ..
1916–17	.....
	$1 500 ..
Fixed charges	
1917–18	$1 150 ..
1916–17	209 77
	$940 2_3
Debt	
1917–18	$1 025 ..
1916–17	.....
	$1 025 ..
Total	
1917–18	$15 908 56
1916–17	5 572 68
	$10 335 88

Town of Newcomb

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	4	$305 674	.0295
Average rate		.....	.0295
Total 1917–18		$303 674	.02912
Balance 1916		$100 32	
Balance 1917		176 36	
		$76 04	
Tax 1917		9 025 63	
Real tax		$9 101 67	

Expenditures 1916–17 and budget 1916–17	
Control	
1917–18	.....
1916–17	$368 ..
	$368
Instruction	
1917–18	$4 200 ..
1916–17	3 928 ..
	$272 ..
Operation	
1917–18	$1600 ..
1916–17	1414 ..
	$186 ..

Essex county — *Continued*

Town of Newcomb

	Assessed valuation
Tax 1918	$8 900 ..
Real tax 1917	9 101 67
Real increase	$201 67

Expenditures 1916–17 and budget 1917–18	
Maintenance	
1911–17	$500 ..
1917–18	48 ..
	$452 ..
Fixed charges	
1917–18	$90 ..
1916–17	158 ..
	$68 ..
Debt	
1917–18	$1 060 ..
1916–17	2 145 ..
	$1 085 ..
Outlay	
1917–18	.....
1916–17	.....
Auxiliary	
1917–18	$1 450 ..
1916–17	1 423 ..
	$27 ..
Total	
1917–18	$8 900 ..
1916–17	9 484 ..
	$584 ..

Town of North Elba

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
3	1	$155 965	.0030
4	1	106 145	.0040
5	1	139 270	.0122
6	1	75 640	.0069
Total	4	$477 020	.0065
Average rate		.....	.0065
Total 1918		$506 980	.007955
Balance 1916		$772 10	
Balance 1917		11 28	
		$760 82	
Tax 1917		3 126 24	
Real tax		$3 887 06	
Tax 1918		$4 033 03	
Real tax 1917		3 887 06	
Real increase		$145 97	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$635 ..
1916–17	152 39
	$482 61
Instruction	
1917–18	$2 034 ..
1916–17	1 918 10
	$115 90
Operation	
1917–18	$566 20
1916–17	594 79
	$28 59
Maintenance	
1917–18	$331 ..
1916–17	681 68
	$345 68
Auxiliary	
1917–18	$222 50
1916–17	64 98
	$157 52
Fixed charges	
1917–18	$15 ..
1916–17	63 90
	$48 90
Debt	
1917–18	$583 50
1916–17	567 49
	$16 01
Outlay	
1917–18	$105 ..
1916–17	354 19
	$249 19
Total	
1917–18	$4 497 20
1916–17	4 397 20
	$99 68

Essex county — *Continued*

Town of North Hudson

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$31 099	.0079
2	1	54 402	.0044
3	1	33 385	.0069
4	1	35 073	.0123
5	1	27 414	.0076
6	1	73 566	.0041
7	1	36 842	.0098
8	1	22 653	.0143
Total	8	$314 434	.0074
Average rate		.....	.0084
Total 1917–18		$314 674	.00953
Balance 1916		$65 29	
Balance 1917		48 08	
Real increase		$17 21	
Tax 1917		2 356 08	
Real tax		$2 373 29	
Tax 1918		$3 000 00	
Real tax 1917		2 373 29	
Real increase		$626 71	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$350	..
1916–17	31	..
	$319	..
Instruction		
1917–18	$3 000	..
1916–17	3 218	..
	$218	..
Operation		
1917–18	$500	..
1916–17	329	..
	$171	..
Maintenance		
1917–18	$50	..
1916–17	154	..
	$104	..
Fixed charges		
1917–18	$40	..
1916–17	40	..
Debt service		
1917–18	.....	
1916–17	$126	..
	$126	..
Outlay		
1917–18	.....	
1916–17	.....	
Auxiliary		
1917–18	$385	..
1916–17	78	..
	$307	..
Total		
1917–18	$4 325	..
1916–17	3 976	..
	$349	..

Town of Schroon

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	4	$208 030	.0143
3	1	50 692	.0069
4	1	41 707	.0080
5	1	78 758	.0070
8	1	12 060	.0178
9	1	35 031	.0097
10	1	25 960	.0096
Total	10	$452 238	.0111
Average rate		.....	.01047
Total 1917–18		$469 765	.015
Balance 1916		$527 99	
Balance 1917		642 70	
		$114 71	
Tax 1917		5 028 59	
Real tax		$4 913 88	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$300	..
1916–17	80	..
	$220	..
Instruction		
1917–18	$6 450	..
1916–17	5 270	..
	$1 180	..
Operation		
1917–18	$680	..
1916–17	752	..
	$72	..
Maintenance		
1917–18	$225	..
1916–17	317	..
	$92	..

Essex county — *Continued*

Town of Schroon

	Assessed valuation
Tax 1918	$7 046 ..
Real tax 1917	4 913 88
Real increase	$2 132 12

Expenditures 1916–17 and budget 1917–18

Fixed charges	
1917–18	$120 ..
1916–17	286 ..
	$166 ..
Debt	
1917–18	$525 ..
1916–17	631 ..
	$106 ..
Outlay	
1917–18	.....
1916–17	$305 ..
	$305 ..
Auxiliary	
1917–18	$350 ..
1916–17	74 ..
	$276 ..
Total	
1917–18	$8 650 ..
1916–17	7 715 ..
	$935 ..

Town of St Armand

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$43 808	.0071
3	1	37 968	.0169
4	5	100 194	.0501
Total	7	$181 970	.0328
Average rate		.....	.0247
Total 1917–18		$192 279	.0391

Balance 1916	$1 125 65
Balance 1917	1 058 48
	$67 17
Tax 1917	5 984 78
Real tax	$6 051 95
Tax 1918	$7 527 14
Real tax 1917	6 051 95
Real increase	$1 475 19

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$200 ..
1916–17	174 66
	$25 34
Instruction	
1917–18	$4 667 ..
1916–17	3 895 17
	$771 83
Operation	
1917–18	$1 252 30
1916–17	958 90
	$293 40
Maintenance	
1917–18	$275 ..
1916–17	210 41
	$64 59
Auxiliary	
1917–18	$260 ..
1916–17	204 ..
	$56 ..
Fixed charges	
1917–18	$160 ..
1916–17	183 92
	$23 92
Debt	
1917–18	$1 462 ..
1916–17	1 503 28
	$41 28
Outlay	
1917–18	$25 ..
1916–17	26 25
	$1 25
Total	
1917–18	$8 301 30
1916–17	7 156 59
	$1 144 71

Essex county — *Continued*

Town of Ticonderoga

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$90 225	.0051
3	1	55 212	.0054
4	2	87 686	.0076
7	1	62 746	.0044
8	1	10 585	.0154
9	2	51 857	.0134
10	1	42 537	.0075
Total	9	$400 848	.0072
Average rate		.....	.0084
Total 1917–18		$443 788	.00676
Balance 1916		$601 41	
Balance 1917		860 83	
		$259 42	
Tax 1917		2 896 80	
Real tax		$2 637 38	
Tax 1918		$3 000 00	
Real tax 1917		2 637 38	
Real increase		$362 62	

Expenditures 1916–17 and budget 1917–18	
Control	
1916–17	$225 ..
1916–17	35 ..
	$190 ..
Instruction	
1917–18	$3 500 ..
1916–17	3 214 ..
	$286 ..
Operation	
1917–18	$450 ..
1916–17	345 ..
	$105 ..
Maintenance	
1917–18	$200 ..
1916–17	200 ..
Fixed charges	
1917–18	.....
1916–17	$38 ..
	$38 ..
Debt service	
1917–18	.....
1916–17	$118 ..
	$118 ..
Outlay	
1917–18	.....
1916–17	.....
Auxiliary	
1917–18	$525 ..
1916–17	59 ..
	$466 ..
Total	
1917–18	$4 900 ..
1916–17	4 009 ..
	$891 ..

Town of Westport

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$161 520	.0024
2	8	427 758	.0089
3	1	81 476	.0031
4	1	86 256	.0037
5	1	18 025	.0092
6	1	23 685	.0106
8	Contract	72 000	.....
9	1	53 768	.0042
10	1	44 489	.0044
11	1	27 040	.0060
Total	16	$996 017	.0059
Average rate		.....	.0058
Total 1917–18		$872 996	.0105
Balance 1916		$3 597 75	
Balance 1917		2 046 95	
		$1 550 80	
Tax 1917		5 834 51	
Real tax		$7 385 31	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$491 ..
1916–17	186 97
	$304 03
Instruction	
1917–18	$9 250 ..
1916–17	8 284 36
	$965 64
Operation	
1917–18	$1 232 46
1916–17	1 147 87
	$84 59
Maintenance	
1917–18	$556 ..
1916–17	703 34
	$147 34
Auxiliary	
1917–18	$290 ..
1916–17	223 18
	$66 82

Essex county — *Continued*

Town of Westport

	Assessed valuation
Tax 1918	$10 854 39
Real tax 1917	7 835 31
Real increase	$3 019 08

Expenditures 1916–17 and budget 1917–18	
Outlay	
1917–18	$50 ..
1916–17	4 05
	$45 95
Fixed charges	
1917–18	$402 23
1916–17	180 ..
	$222 23
Debt	
1917–18	*$773 86
Total	
1917–18	$13 045 55
1916–17	10 729 77
	$2 315 78

* Incidentals

Town of Willsboro

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	9	$425 265	.0137
2	1	87 462	.0032
3	1	54 158	.0055
4	1	31 865	.0062
5	1	32 363	.0081
6	1	16 068	.0064
7	1	52 975	.0042
8	1	30 120	.0083
9	1	15 180	.0130
10	1	37 292	.0119
Total	18	$783 021	.0101
Average rate		.....	.00806
Total 1917–18		$793 951	.01165

Balance 1916	$1 109 67
Balance 1917	118 99
	$990 68
Tax 1917	7 935 22
Real tax	$8 925 90
Tax 1918	$9 250 ..
Real tax 1917	8 925 90
Real increase	$324 10

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$100 ..
1916–17	107 50
	$7 50
Instruction	
1917–18	$9 485 ..
1916–17	8 712 94
	$772 06
Operation	
1917–18	$1 075 ..
1916–17	1 398 12
	$323 12
Maintenance	
1917–18	$150 ..
1916–17	804 84
	$654 84
Auxiliary	
1917–18	$90 ..
1916–17	388 70
	$298 70
Outlay	
1917–18	$125 ..
1916–17	195 85
	$70 85
Fixed charges	
1917–18	$557 50
1916–17	190 22
	$367 28
Debt	
1917–18	$262 50
1916–17	537 50
	$275 ..
Total	
1917–18	$11 845 ..
1916–17	12 335 67
	$490 67

Essex county — *Concluded*

Town of Wilmington

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$34 622	.0072
2	1	16 054	.0117
3	2	43 835	.0206
4	1	14 244	.0235
5	1	13 660	.0140
6	1	15 783	.0173
Total	7	$138 198	.0155
Average rate			.0157
Total 1917–18		$139 755	.01789
Balance 1916		$239 59	
Balance 1917		125 28	
		$114 31	
Tax 1917		2 145 36	
Real tax		$2 259 67	
Tax 1918		$2 500 32	
Real tax 1917		2 259 67	
Real increase		$240 65	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$275 ..	
1916–17	9 18	
		$265 82
Instruction		
1917–18	$2 828 ..	
1916–17	2 758 71	
		$69 29
Operation		
1917–18	$417 ..	
1916–17	350 49	
		$66 51
Maintenance		
1917–18	$50 ..	
1916–17	221 67	
		$171 67
Auxiliary		
1917–18	$90 ..	
1916–17	75 34	
		$14 66
Fixed charges		
1917–18	$7 ..	
1916–17	60 02	
		$53 02
Debt		
1917–18	.....	
1916–17	.....	
Outlay		
1917–18	$105 ..	
1916–17	46 35	
		$58 65
Total		
1917–18	$3 772 ..	
1916–17	3 521 76	
		$250 24

Franklin county

Town of Bangor

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	4	$132 759	.0167
2	2	101 313	.0100
3	1	26 248	.0075
4	1	73 018	.0050
5	2	49 998	.0113
6	1	20 235	.0150
7	1	39 386	.0040
8	1	52 253	.0051
9	1	14 350	.0100
11	1	53 136	.0050
Total	15	$562 696	.0097
Average rate			.00896
Total 1917–18		$572 344	.0119
Balance 1916		$931 ..	
Balance 1917		111 ..	
		$820 ..	
Tax 1917		$5 501 ..	
Real tax		$6 321 ..	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$275 ..	
1916–17	26 ..	
		$249 ..
Instruction		
1917–18	$7 100 ..	
1916–17	6 121 ..	
		$979 ..
Operation		
1917–18	$930 ..	
1916–17	840 ..	
		$90 ..
Maintenance		
1917–18	$500 ..	
1916–17	433 ..	
		$69 ..
Auxiliary		
1917–18	$250 ..	
1916–17	276 ..	
		$26 ..

Franklin county — *Continued*

Town of Bangor

	Assessed valuation
Tax 1917–18	$6 811 ..
Real tax 1916–17	6 321 ..
Real increase	$490 ..

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$75 ..
1916–17	133 ..
	$58 ..
Debt service	
1917–18	$100 ..
1916–17	346 ..
	$246 ..
Outlay	
1917–18	.....
1916–17	$551 ..
	$551 ..
Total	
1917–18	$9 230 ..
1916–17	8 727 ..
	$503 ..

Town of Bombay

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$156 550	.01221
2	1	58 467	.00327
3	2	82 205	.00774
4	1	11 461	.00804
5	1	25 516	.00643
6	1	39 035	.00498
7	1	25 876	.00620
8	1	14 275	.00742
Total	13	$413 385	.01078
Average rate		.....	.00704
Total 1917–18		$450 097	.0125

Balance 1916	$210 ..
Balance 1917	22 ..
	$188 ..
Tax 1917	4 456 00
Real tax	$4 644 00
Tax 1918	$5 625 00
Real tax 1917	4 644 00
Real increase	$981 00

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$200 ..
1916–17	10 ..
	$190 ..
Instruction	
1917–18	$6 000 ..
1916–17	5 181 ..
	$819 ..
Operation	
1917–18	$800 ..
1916–17	971 ..
	$171 ..
Maintenance	
1917–18	$300 ..
1916–17	318 ..
	$18 ..
Auxiliary	
1917–18	$150 ..
1916–17	115 ..
	$35 ..
Fixed charges	
1917–18	$100 ..
1916–17	100 ..
Debt service	
1917–18	.....
1916–17	$50 ..
	$50 ..
Outlay	
1917–18	$50 ..
1916–17	87 ..
	$37 ..
Total	
1917–18	$7 600 ..
1916–17	6 854 ..
	$746 ..

Franklin county — *Continued*

Town of Brandon

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$26 025	.0099
2	1	23 560	.0117
3	1	17 563	.0090
4	1	37 724	.0059
5	1	15 200	.0149
6	1	26 725	.0178
Total	6	$146 797	.0110
Average rate			.0115
Total 1917–18		$147 249	.0136
Balance 1916		$100 ..	
Balance 1917		38 ..	
		$62 ..	
Tax 1917		1 618 ..	
Real tax		$1 680 ..	
Tax 1917–18		$2 000 ..	
Real tax 1916–17		1 680 ..	
Real increase		$320 ..	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$200 ..	
1916–17	.....	
	$200 ..	
Instruction		
1917–18	$2 325 ..	
1916–17	2 223 ..	
	$102 ..	
Operation		
1917–18	$250 ..	
1916–17	213 ..	
	$37 ..	
Maintenance		
1917–18	$200 ..	
1916–17	462 ..	
	$262 ..	
Auxiliary		
1917–18	$150 ..	
1916–17	87 ..	
	$73 ..	
Fixed charges		
1917–18	$25 ..	
1916–17	29 ..	
	$4 ..	
Debt service		
1917–18	.....	
1916–17	.....	
Outlay		
1917–18	$125 ..	
1916–17	25 ..	
	$100 ..	
Total		
1917–18	$3 275 ..	
1916–17	3 039 ..	
	$236 ..	

Town of Brighton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$127 402	.00961
2	2	(1916) 173 745	.0283
3	1	44 781	.00706
4	3	89 233	.02158
Total	7	$435 161	.01273
Average rate			.01664
Total 1917–18		$448 177	.02
Balance 1917		$1 011 00	
Balance 1916		701 00	
		$310 00	
Tax 1917		$5 542 00	
		310 00	
Real tax		$5 232 00	
Tax 1917–18		$8 964 00	
Real tax 1916–17		5 232 00	
Real increase		$3 732 00	

Expenditures 1916–17 and budget 1917–18

1917–18 Budget indefinite

Instruction		
1917–18	$6 990 ..	
1916–17	3 965 ..	
	$3 025 ..	
Total		
1917–18	$9 754 ..	
1916–17	7 677 ..	
	$2 077 ..	

Franklin county — *Continued*

Town of Burke

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$39 969	.00619
2	1	37 035	.00570
3	Contract	36 227	.00807
4	1	23 261	.01000
5	1	29 335	.00850
6	1	22 210	.00600
7	1	38 147	.00491
8	1	33 417	.00829
9	1	26 800	.00753
10	1	27 650	.00830
11	1	17 780	.00599
12	1	18 055	.00899
13	Contract	27 620	.00097
14	1	24 640	.00964
15	1	17 055	.00927
16	3	92 190	.01649
Total	16	$511 391	.0087
Average rate		.....	.00717
Total 1917–18		$532 925	.0125
Balance 1916		$856 37	
Balance 1917		216 17	
		$640 20	
Tax 1917		4 475 01	
Real tax		$5 115 21	
Tax 1918		$6 661 56	
Real tax 1917		5 115 21	
Real increase		$1 546 35	

Expenditures 1916–17 and budget 1917–18	
Control	
(a) 1917–18	$510 ..
1916–17	25 74
	$484 26
Instruction	
1917–18	$3 745 ..
1916–17	5 762 34
	$2 017 34
Operation	
1917–18	$636 56
1916–17	799 34
	$162 78
Maintenance	
1917–18	$950 ..
1916–17	408 46
	$541 54
Auxiliary	
1917–18	$525 ..
1916–17	776 50
	$251 50
Fixed charges	
1917–18	.....
1916–17	$120 57
	$120 57
Debt services	
1917–18	.....
1916–17	$617 59
	$617 59
Incidentals	
1917–18	$295 ..
1916–17	.....
	$295 ..
Outlay	
1917–18	.....
1916–17	$11 43
	$11 43
Total	
1917–18	$6 661 56
1916–17	8 521 97
	$1 860 41

(a) Janitor's and Clerk's salary $510

Town of Chateaugay

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$29 846	.0062
3	1	36 765	.0060
4	1	49 201	.0041
5	1	26 250	.0070
6	Contract	41 430	.0060
7	1	38 561	.0045
8	.....	.....	.....
9	1	54 100	.0046
10	1	20 510	.0104
11	1	18 045	.0092
12	1	13 350	.0109
13	1	23 988	.0075
14	1	30 797	.0052
15	1	13 885	.0111
16	1	28 133	.0057
17	1	18 565	.0080
Total	14	$443 426	.0062

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	*$826 ..
1916–17	.....
	$826 ..
Instruction	
1917–18	$5 950 ..
1916–17	4 502 ..
	$1 448 ..
Operation	
1917–18	$550 ..
1916–17	459 ..
	$91 ..
Maintenance	
1917–18	$200 ..
1916–17	213 ..
	$13 ..

Franklin county — *Continued*

Town of Chateaugay

	Assessed valuation	Tax rate 1916–17
Average rate	.....	.00708
Total 1917–18	$452 540	.009
Balance 1916	$602 72	
	332 60	
	$270 12	
Tax 1917	$2 789 98	
Real tax	$3 060 10	
Tax 1918	$4 072 86	
Real tax 1917	3 060 10	
Real increase	$1 012 76	

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$100 ..
1916–17	516 ..
	$416 ..
Fixed charge	
1917–18	$200 ..
1916–17	73 ..
	$127 ..
Debt service	
1917–18	$1 565 ..
1916–17	32 ..
	$1 533 ..
Incidentals	
1917–18	$540 48
1916–17	.....
	$540 48
Outlay	
1917–18	$200 ..
1916–17	.....
	$200 ..
Total	
1917–18	$10 131 ..
1916–17	5 796 ..
	$4 335 ..

* Includes Janitor's salary

Town of Constable

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	3	$88 486	.01266
2	1	30 831	.00744
3	1	30 679	.00981
4	1	18 418	.00868
5	1	25 945	.01350
6	1	16 656	.01094
7	1	8 408	.02140
Total	9	$219 423	.0114
Average rate		.....	.01206
Total 1917–18		$239 202	.0146
Balance 1916		$181 00	
Balance 1917		149 00	
		$132 00	
Tax 1917		$2 523 00	
Real tax		$2 655 00	
Tax 1918		$3 492 00	
Real tax 1917		2 655 00	
Real increase		$837 00	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$245 ..
1916–17	.....
	$245 ..
Instruction	
1917–18	$3 598 ..
1916–17	3 139 ..
	$459 ..
Operation	
1917–18	$645 ..
1916–17	379 ..
	$266 ..
Maintenance	
1917–18	$204 ..
1916–17	468 ..
	$264 ..
Auxiliary	
1917–18	$110 ..
1916–17	72 ..
	$38 ..
Fixed charges	
1917–18	$40 ..
1916–17	55 ..
	$15 ..
Debt service	
1917–18	.....
1916–17	$48 ..
	$48 ..
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$4 842 ..
1916–17	4 161 ..
	$781 ..

Franklin county— *Continued*

Town of Dickinson

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$41 415	.0072
2	1	22 444	.0090
3	1	54 383	.0055
4	1	30 510	.0080
5	1	23 105	.0104
6	1	14 130	.0110
7	1	55 468	.0067
8	4	91 387	.0165
9	1	22 340	.00938
10	1	26 620	.0075
11	1	15 147	.0165
Total	14	$396 949	.01003
Average rate		.....	.00979
Total 1917–18		$396 860	.014

Balance 1916	$557 00
Balance 1917	283 00
	$274 00
Tax 1917	3 982 00
Real tax	$4 256 00
Tax 1917–18	$5 563 00
Real tax 1917	4 256 00
Real increase	$1 307 00

Outlay: Books and apparatus

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$250 ..
1916–17	23 ..
	$227 ..
Instruction	
1917–18	$6 210 ..
1916–17	5 482 ..
	$728 ..
Operation	
1917–18	$580 ..
1916–17	694 ..
	$114 ..
Maintenance	
1917–18	$628 ..
1916–17	214 ..
	$414 ..
Auxiliary	
1917–18	$200 ..
1916–17	33 ..
	$167 ..
Fixed charges	
1917–18	$32 ..
1916–17	87 ..
	$55 ..
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$100 ..
1916–17	78 ..
	$22 ..
Total	
1917–18	$8 000 ..
1916–17	6 932 ..
	$1 068 ..

Town of Duane

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$22 844	.015
2	1	58 396	.009
3	1	32 690	.013
4	1	18 065	.01609
Total	4	$131 995	.012
Average rate		.....	.01327
Total 1917–18		$143 412	.015

Balance 1916	$117 00
Balance 1917	120 00
	$3 00
Tax 1917	$1 584 00
Real tax	$1 581 00

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$200 ..
1916–17	14 ..
	$186 ..
Instruction	
1917–18	$2 250 ..
1916–17	1 516 ..
	$734 ..
Operation	
1917–18	$300 ..
1916–17	225 ..
	$75 ..
Maintenance	
1917–18	$40 ..
1916–17	267 ..
	$227 ..

Franklin county — *Continued*

Town of Duane

	Assessed valuation
Tax 1917–18	$2 151 00
Real tax 1916–17	1 581 00
Real increase	$570 00

Expenditures 1916–17 and budget 1917–18		
Auxiliary		
1917–18	$37	..
1916–17	45	..
	$8	..
Fixed charges		
1917–18	.....	
1916–17	$36	..
	$36	..
Debt service		
1917–18	.....	
1016–17	$74	..
	$74	..
Outlay		
1917–18	.....	
1916–17	$123	..
	$123	..
Total		
1917–18	$2 827	..
1916–17	2 300	..
	$527	..

Town of Fort Covington

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	10	$272 024	.02107
2	1	15 161	.01164
3	1	29 905	.00644
4	1	29 985	.00571
5	1	25 930	.00947
6	1	46 025	.00430
7	1	52 807	.00418
8	1	25 400	.00900
9	1	36 145	.00480
10	1	26 547	.00611
11	1	26 400	.00580
Total	20	$586 329	.013
Average rate		.....	.00805
Total 1917–18		$608 174	.0133
Balance 1916–17		$507 00	
Balance 1917–18		169 00	
		$337 00	
Tax 1917		7 650 00	
Real tax		$7 987 00	
Tax 1917–18		$8 089 00	
Real tax 1917		7 987 00	
Real increase		$102 00	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$275	..
1916–17	26	..
	$249	..
Instruction		
1917–18	$1 027	..
1916–17	.....	
	$1 027	00
Control		
1917–18	$1 027	..
1916–17	.....	
	$1 027	..
Instruction		
1917–18	$8 853	..
1916–17	9 191	..
	$338	..
Operation		
1917–18	$1 172	..
1916–17	1 143	..
	$29	..
Maintenance		
1917–18	$200	..
1916–17	322	..
	$122	..
Auxiliary		
1917–18	$200	..
1916–17	280	..
	$80	..
Fixed charges		
1917–18	.....	
1916–17	$120	..
	$120	..
Debt service		
1917–18	.....	
1916–17	$130	..
	$130	..
Outlay		
1917–18	.....	
1916–17	$3 184	..
	$3 184	..
Total		
1917–18	$11 452	..
1916–17	14 370	..
	$2 918	..

Franklin county — *Continued*

Town of Franklin

Dist.	Teachers		Assessed valuation	Tax rate 1916–17
1	1		$6 860	.02929
2	2		201 681	.0049
3	4	(1916)	133 489	.0237
5	1		8 550	.03236
6	1		7 052	.0333
7	1		8 255	.02805
8	1		13 376	.025
9	3		27 112	.06236
10	1		21 664	.015
11	1		17 377	.01467
12	1		16 512	.02120
13	1		9 880	.023
Dist. No. 4 dissolved				
Total	18		$338 319	.01571
Average rate			.....	.02607
Total 1917–18			$547 945	.0219
Balance 1917			$1 077 00	
Balance 1916			792 00	
			$285 00	
Tax 1917			$8 282 00	
			285 00	
Real tax			$7 997 00	
Tax 1917–18			$12 000 00	
Real tax 1916–17			7 997 00	
Real increase			4 003 00	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	.....	
1916–17	$132	..
	$132	..
Instruction		
1917–18	$9 000	..
1916–17	7 704	..
	$1 296	..
Operation		
1917–18	$2 200	..
1916–17	1 148	..
	$1 052	..
Maintenance		
1917–18	$447	..
1916–17	387	..
	$60	..
Auxiliary		
1917–18	.....	
1916–17	$825	..
	$825	..
Fixed charges		
1917–18	.....	
1916–17	$203	..
	$203	..
Debt service		
1917–18	$250	..
1916–17	457	..
	$205	..
Outlay		
1917–18	100	..
1916–17	536	..
	$436	..
Total		
1917–18	$12 000	..
1916–17	12 468	..
	$468	..

Town of Harriettstown

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	.....	.....	.....
2	2	$303 209	.0066
3	4	354 118	.0100
Total	6	$657 327	.00842
Average rate		.....	.0083
Total 1917–18		$671 408	.0085
Balance 1917		$793 00	
Balance 1916		645 00	
		$148 00	
Tax 1917		$5 537 00	
		148 00	
Real tax		$5 389 00	

Expenditures 1917–18 and budget 1916–17

Control		
1917–18	.....	
1917–18	.....	
Instruction		
1917–18	$3 675	..
1916–17	3 062	..
	$613	..
Operation		
1917–18	$690	..
1916–17	758	..
	$68	..
Maintenance		
1917–18	$275	..
1916–17	718	..
	$443	..

Franklin county — *Continued*

Town of Harrietstown

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
Tax 1917–18		$5 709 00	
Real tax 1916–17		5 389 00	
Real increase		$320 00	

Outlay 1917–18: Furniture $75

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$675 ..
1916–17	1 235 ..
	$560 ..
Fixed charges	
1917–18	$235 ..
1916–17	30 ..
	$205 ..
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$75 ..
1916–17	266 ..
	$191 ..
Total	
1917–18	$5 625 ..
1916–17	6 862 ..
	$1 237 ..

Town of Moira, Unit 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	11	$210 496	.0236
3	1	25 918	.0090
4	1	22 932	.0110
9	1	37 575	.0042
10	1	39 480	.00428
Total	15	$336 401	.01723
Average rate		.....	.01042
Total 1917–18		$335 902	.0225
Balance 1916		$1 154 00	
Balance 1917		79 00	
		$1 075 00	
Tax 1917		5 799 00	
Real tax		$6 874 00	
Tax 1917–18		$7 120 00	
Real tax 1917		6 874 00	
Real increase		$246 00	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	.....
1916–17	.....
Instruction	
1917–18	.....
1916–17	.....
Operation	
1917–18	.....
1916–17	.....
Maintenance	
1917–18	(Budget indefinite)
1916–17	.....
Auxiliary	
1917–18	.....
1916–17	.....
Fixed charges	
1917–18	.....
1916–17	.....
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$11 570 ..
1916–17	6 486 ..
	$5 084 ..

Franklin county — *Continued*

Town of Moira, Unit 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	5	$199 943	.0140
5	1	40 196	.00463
6	1	28 627	.0096
7	1	34 465	.0045
8	1	40 263	.0085
11	1	19 692	.0076
Total	10	$363 186	.01067
Average rate			.00814
Total 1917–18		$376 207	.0158
Balance 1916		$168 00	
Balance 1917		159 00	
		$9 00	
Tax 1917		$3 879 00	
Real tax		$3 888 00	
Tax 1917–18		$5 753 00	
Real tax 1917		3 888 00	
Real increase		$1 865 00	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$165 ..	
1916–17	58 ..	
		$107 ..
Instruction		
1917–18	$5 200 ..	
1916–17	4 413 ..	
		$787 ..
Operation		
1917–18	$815 ..	
1916–17	898 ..	
		$83 ..
Maintenance		
1917–18	$400 ..	
1916–17	251 ..	
		$149 ..
Auxiliary		
1917–18	$230 ..	
1916–17	172 ..	
		$58 ..
Fixed charges		
1917–18	$303 ..	
1916–17	88 ..	
		$215 ..
Total		
1917–18	$7 233 ..	
1916–17	5 880 ..	
		$1 353 ..

Town of Santa Clara

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	3	$98 633	.0175
2	2	84 225	.0106
Total	5	$182 858	.0143
Average rate			.0141
Total 1917–18		$181 930	.022
Balance 1916		$714 71	
Balance 1917		210 96	
		$503 75	
Tax 1917		2 614 05	
Real tax		$3 117 80	
Tax 1918		$4 002 00	
Real tax 1917		3 117 80	
Real increase		$884 20	

Expenditures 1916–17 and budget 1917–18		
Instruction		
1917–18	$2 400 ..	
1916–17	2 244 ..	
		$156 ..
Operation		
1917–18	$350 ..	
1916–17	372 35	
		$22 35
Maintenance		
1917–18	$435 ..	
1916–17	746 85	
		$311 85
Auxiliary		
1917–18	$225 00	
1916–17	203 83	
		$21 17
Fixed charges		
1917–18	$515 ..	
1916–17	87 06	
		$428 94
Outlay		
1917–18	$75 ..	
1916–17	27 05	
		$47 95
Total		
1917–18	$4 000 ..	
1916–17	3 681 14	
		$318 86

Franklin county — *Concluded*

Town of Waverly

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	11	$179 889	.0317
2	2	103 645	.0067
3	2	80 000	.0088
4	2	75 427	.0086
5	1	29 000	.0090
Total	18	$467 961	.0171
Average rate			.0130
Total 1917–18		$570 827	.02
Balance 1916		$822 56	
Balance 1917		589 67	
		$232 89	
Tax 1917		8 019 35	
Real tax		$8 252 24	
Tax 1918		$11 416 54	
Real tax 1917		8 252 24	
Real increase		$3 164 30	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$830 ..	
1916–17	56 ..	
		$774 ..
Instruction		
1917–18	$10 505 ..	
1916–17	8 382 96	
		$2 122 04
Operation		
1917–18	$1 777 ..	
1916–17	1 016 24	
		$760 76
Maintenance		
1917–18	$750 ..	
1916–17	942 20	
		$192 20
Auxiliary		
1917–18	$260 ..	
1916–17	124 79	
		$135 21
Fixed charges		
1917–18	$200 ..	
1916–17	253 97	
		$53 97
Debt service		
1917–18	.....	
1916–17	$126 87	
		$126 87
Outlay		
1917–18	$50 ..	
1916–17	257 63	
		$207 63
Total		
1917–18	$14 372 ..	
1916–17	11 160 66	
		$3 211 34

Town of Westville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$18 400	.0115
2	1	14 240	.0080
3	1	29 917	.0085
4	1	48 289	.0050
5	1	30 752	.0060
6	1	15 600	.0099
7	1	26 715	.0159
8	1	14 200	.0125
9	1	13 096	.0134
Total	9	$211 209	.00917
Average rate			.0101
Total 1917–18		$215 220	.0116
Balance 1916		$167 86	
Balance 1917		10 73	
		$157 13	
Tax 1917		1 937 61	
Real tax		$2 094 74	
Tax 1918		$2 496 58	
Real tax 1917		2 094 74	
Real increase		$401 84	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$125 ..	
1916–17	.....	
		$125 ..
Instruction		
1917–18	$3 250 ..	
1916–17	2 939 ..	
		$311 ..
Operation		
1917–18	$420 ..	
1916–17	324 ..	
		$96 ..
Maintenance		
1917–18	$250 ..	
1916–17	399 ..	
		$149 ..
Auxiliary		
1917–18	$75 ..	
1916–17	96 ..	
		$21 ..
Fixed charges		
1917–18	$30 ..	
1916–17	51 ..	
		$21 ..
Debt service		
1917–18	.....	
1916–17	.....	
Outlay		
1917–18	.....	
1916–17	.....	
Total		
1917–18	$4 150 ..	
1916–17	3 809 ..	
		$341 ..

Fulton county

Town of Bleecker

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$13 470	.0192
2	1	11 100	.0030
3	1	15 780	.0230
4	1	11 785	.0300
5	1	12 600	.0113
Total	5	$64 735	.0255
Average rate		.....	.0173
Total 1917–18		$64 411	.04

Balance 1916	$102 88
Balance 1917	75 78
	$27 10
Tax 1917	1 654 80
Real tax	$1 681 90
Tax 1918	$2 576 54
Real tax 1917	1 681 80
Real increase	$894 55

Expenditures 1916–17 and budget 1917–18*

Control	
1917–18	$145 00
1916–17	6 20
	$138 80
Instruction	
1917–18	$2 900 ..
1916–17	2 253 50
	$646 50
Operation	
1917–18	$180 ..
1916–17	273 50
	$57 50
Maintenance	
1917–18	$80 ..
1916–17	44 34
	$35 66
Auxiliary	
1917–18	$50 ..
1916–17	66 91
	$16 91
Fixed charges	
1917–18	$10 ..
1916–17	24 97
	$14 97
Debt service	
1917–18	.....
1916–17	$12 68
	$12 68
Outlay	
1917–18	.....
1916–17	$45 ..
	$45 ..
Total	
1917–18	$3 365 ..
1916–17	2 691 10
	$673 90

* Not finished

Town of Broadalbin

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$19 150	.0112
2	1	25 762	.0078
3	1	51 388	.0069
4	1	20 557	.0140
5	1	29 109	.0187
6	1	30 885	.0078
7	Contract	21 015	.0032
8	7	323 542	.0112
9	1	36 573	.0115
10	1	44 841	.0090
Total	15	$602 822	.0105
Average rate		.....	.0101
Total 1917–18		$612 870	.0134

Balance 1916	$635 22
Balance 1917	516 62
	$118 60
Tax 1917	$6 381 76
Real tax	$6 500 36

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$410 ..
1916–17	75 96
	$334 04
Instruction	
1917–18	$7 675 ..
1916–17	6 707 78
	$968 22
Operation	
1917–18	$1 245 ..
1916–17	1 168 68
	$76 32
Maintenance	
1917–18	$300 ..
1916–17	330 69
	$30 69
Auxiliary	
1917–18	$450 ..
1916–17	393 93
	$56 07

Fulton county — *Continued*

Town of Broadalbin

	Assessed valuation
Tax 1918	$8 212 45
Real tax 1917	6 500 36
Real increase	$1 812 09

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$60 ..
1916–17	134 25
	$74 25
Debt service	
1917–18	$790 50
1916–17	1 336 68
	$546 18
Outlay	
1917–18	$175 ..
1916–17	.....
	$175 ..
Total	
1917–18	$11 105 50
1916–17	10 147 07
	$957 53

Town of Caroga

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$94 637	.0120
2	1	16 660	.0181
3	1	22 949	.0288
Total	4	$134 246	.0156
Average rate		.....	.0196
Total 1917–18		$137 066	.0200
Balance 1916		$299 81	
Balance 1917		24 96	
		$274 85	
Tax 1917		2 098 75	
Real tax		$2 373 60	
Tax 1918		$2 741 32	
Real tax		2 373 60	
Real increase		$367 72	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$297 ..
1916–17	10 64
	$286 36
Operation	
1917–18	$195 ..
1916–17	123 90
	$71 10
Instruction	
1917–18	$2 158 ..
1916–17	1 927 63
	$230 37
Maintenance	
1917–18	$385 32
1916–17	118 39
	$266 93
Auxiliary	
1917–18	$35 ..
1916–17	37 50
	$2 50
Fixed charges	
1917–18	$5 ..
1916–17	119 19
	$114 19
Debt service	
1917–18	$166 ..
1916–17	172 ..
	$6 ..
Outlay	
1917–18	$350 ..
1916–17	663 25
	$313 25
Total	
1917–18	$3 591 32
1916–17	3 172 50
	$418 82

Fulton county — *Continued*

Town of Ephratah

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$19 990	.0169
3	1	46 825	.0094
4	1	16 204	.0185
5	1	63 991	.0078
6	2	96 438	.0151
7	1	32 874	.0079
8	1	20 705	.0123
9	1	49 540	.0060
10	1	114 553	.0059
11	1	19 168	.0110
12	1	36 224	.0096
Total	12	$516 512	.0098
Average rate		.....	.0100
Total 1917–18		$530 417	.0126
Balance 1916		$446 95	
Balance 1917		38 97	
		$407 98	
Tax 1917		$5 111 76	
Real tax		$5 519 74	
Tax 1918		$6 687 00	
Real tax 1917		5 519 74	
Real increase		$1 167 26	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$252 ..
1916–17.....	49 ..
	$203 ..
Instruction	
1917–18.....	$5 191 ..
1916–17.....	5 653 90
	$462 90
Operation	
1917–18.....	$750 ..
1916–17.....	922 63
	$172 63
Maintenance	
1917–18.....	$500 ..
1916–17.....	326 12
	$173 88
Auxiliary	
1917–18.....	$680 ..
1916–17.....	350 13
	$329 13
Fixed charges	
1917–18.....	.....
1916–17.....	$33 71
	$33 71
Debt service	
1917–18.....	$1 124 ..
1916–17.....	844 12
	$279 88
Outlay	
1917–18.....	$600 ..
1916–17.....	.....
	$600 ..
Total	
1917–18.....	$9 097 ..
1916–17.....	8 179 61
	$917 39

Town of Johnstown

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$88 550	.0040
2	1	59 665	.0049
3	1	114 073	.0070
5	2	54 900	.0166
6	1	140 325	.0030
8	2	91 280	.0098
10	1	26 577	.0110
12	1	127 903	.0037
13	Contract	31 660	.0040
14	1	53 500	.0079
15	1	16 941	.0160
16	1	89 380	.0052
17	1	42 000	.0104
18	2	121 955	.0057
19	1	54 826	.0083
21	1	35 356	.0100
Total	18	$1 148 891	.0067
Average rate		.....	.0060
Total 1917–18		$1 161 338	.0105
Balance 1916		$698 33	
Balance 1917		240 11	
		$458 22	
Tax 1917		7 714 79	
Real tax 1917		$8 174 01	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$1 625 ..
1916–17.....	21 09
	$1 603 91
Instruction	
1917–18.....	$9 800 ..
1916–17.....	8 326 18
	$1 473 82
Operation	
1917–18.....	$1 350 ..
1916–17.....	1 100 22
	$249 78
Maintenance	
1917–18.....	$600 ..
1916–17.....	1 172 16
	$572 16
Auxiliary	
1917–18.....	$550 ..
1916–17.....	115 ..
	$435 ..
Fixed charges	
1917–18.....	$25 ..
1916–17.....	117 77
	$92 77

Fulton county — *Continued*

Town of Johnstown

	Assessed valuation
Tax 1918	$12 194 05
Real tax 1917	8 174 79
Real increase	4 021 04

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$278 50
1916–17	669 51
	$391 01
Outlay	
1917–18	$950 ..
1916–17	86 06
	$863 94
Total	
1917–18	$15 178 50
1916–17	11 607 99
	$3 570 51

Town of Mayfield

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	.....	.....	.....
2	1	$59 794	.0060
3	1	17 322	.0135
4	1	30 860	.0080
5	1	62 502	.0056
6	4	164 172	.0130
7	1	13 200	.0200
8	1	22 950	.0127
9	2	66 072	.0109
10	1	41 659	.0066
11	1	31 048	.0081
12	1	16 852	.0130
13	1	14 550	.0160
14	1	19 930	.0146
15	1	91 519	.0064
Total	18	$651 529	.0104
Average rate		.....	.0104
Total 1917–18		$638 877	.0140

Balance 1916	$608 14
Balance 1917	302 65
	$305 49
Tax 1917	6 837 59
Real tax	$7 143 08
Tax 1918	$8 944 28
Real tax 1917	7 143 08
Real increase	$1 801 20

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$550 ..
1916–17	159 24
	$390 76
Instruction	
1917–18	$8 430 ..
1916–17	8 327 08
	$102 92
Operation	
1917–18	$1 348 ..
1916–17	1 144 69
	$203 31
Maintenance	
1917–18	$600 ..
1916–17	483 51
	$116 49
Auxiliary	
1917–18	$375 ..
1916–17	117 12
	$257 88
Fixed charges	
1917–18	$125 ..
1916–17	145 06
	$20 06
Outlay	
1917–18	$150 ..
1916–17	130 99
	$19 01
Total	
1917–18	$11 782 ..
1916–17	10 517 69
	$1 264 31
Debt service	
1917–18	$204 ..
1916–17	10 ..
	$194 ..

Fulton county — *Continued*

Town of Northampton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$13 758	.0151
2	1	16 225	.0130
3	Contract	8 825	.0067
4	8	256 795	.0186
5	Contract	8 505	.0059
6	2	50 925	.0201
7	1	11 450	.0227
8	1	159 485	.0038
9	1	13 850	.0218
Total	15	$539 818	.0139
Average rate		.....	.0142
Total 1917–18		$545 249	.0164
Balance 1916		$436 52	
Balance 1917		114 54	
		$321 98	
Tax 1917		7 529 38	
Real tax		$7 851 36	
Tax 1918		$9 270 08	
Real tax 1917		7 851 36	
Real increase		$1 418 72	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$475 ..
1916–17.....	282 81
	$192 19
Instruction	
1917–18.....	$9 021 ..
1916–17.....	8 155 53
	$865 47
Operation	
1917–18.....	$1 395 ..
1916–17.....	1 127 24
	$267 76
Maintenance	
1917–18.....	$325 ..
1916–17.....	274 91
	$50 09
Auxiliary	
1917–18.....	$669 ..
1916–17.....	545 48
	$123 52
Fixed charges	
1917–18.....	$50 ..
1916–17.....	181 16
	$131 16
Debt service	
1917–18.....	.....
1916–17.....	$264 50
	$264 50
Capital Outlay	
1917–18.....	$140 ..
1916–17.....	24 50
	$115 50
Total	
1917–18.....	$12 075 ..
1916–17.....	10 856 13
	$1 218 87

Town of Oppenheim

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$9 025	.0220
4	1	48 456	.0062
5	1	70 685	.0084
6	1	104 849	.0035
7	1	287 831	.0042
8	1	19 010	.0140
9	1	17 603	.0130
10	1	27 199	.0094
11	Contract	19 819	.0028
13	Contract	23 906	.0035
14	1	9 450	.0215
15	1	7 257	.0300
16	1	8 405	.0233
Total	11	$652 495	.0064
Average rate		.....	.0101
Total 1917–18		$580 613	.0131
Balance 1916		$486 15	
Balance 1917		231 30	
		$254 85	
Tax 1917		4 214 62	
Real tax		$4 469 47	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$750 ..
1916–17.....	3 43
	$746 57
Instruction	
1917–18.....	$6 305 ..
1916–17.....	5 322 79
	$982 21
Operation	
1917–18.....	$650 ..
1916–17.....	324 95
	$325 05
Maintenance	
1917–18.....	$500 ..
1916–17.....	178 89
	$321 11
Auxiliary	
1917–18.....	$890 ..
1916–17.....	459 84
	$430 16
Fixed charges	
1917–18.....	.....
1916–17.....	$12 03
	$12 03

Fulton county — *Continued*

Town of Oppenheim

	Assessed valuation
Tax 1918	$7 595 00
Real tax	4 469 47
Real increase	$3 125 53

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	.....
1916–17	$572 93
	$572 93
Outlay	
1917–18	$1 000 ..
1916–17	.....
	$1 000 ..
Total	
1917–18	$10 095 ..
1916–17	6 874 86
	$3 220 14

Town of Perth

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$41 837	.0070
2	1	49 645	.0070
3	1	64 161	.0053
4	.....	.....	.....
5	.....	.....	.....
6	1	62 503	.0056
7	.....	.....	.....
8	1	65 845	.0049
9	1	44 201	.0077
10	.....	.....	.....
11	1	22 620	.....
Total	7	$350 812	.0057
Average rate		.....	.0063
Total 1917–18		$373 710	.0088
Balance 1916		$203 79	
Balance 1917		154 49	
		$49 20	
Tax 1917		2 025 07	
Real tax 1917		$2 074 27	
Tax 1918		$3 288 65	
Real tax 1917		2 074 27	
Real increase		$1 214 38	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$195 ..
1916–17	1 ..
	$184 ..
Instruction	
1917–18	$3 415 ..
1916–17	2 589 77
	$825 23
Operation	
1917–18	$410 ..
1916–17	264 83
	$145 17
Maintenance	
1917–18	$165 ..
1916–17	48 ..
	$117 ..
Auxiliary	
1917–18	$100 ..
1916–17	19 39
	$80 61
Fixed charges	
1917–18	$69 ..
1916–17	26 40
	$42 60
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$75 ..
1916–17	.....
	$75 ..
Total	
1917–18	*$4 429 ..
1916–17	2 949 39
	$1 479 61

* Budget total given as $4454.

Fulton county — *Concluded*

Town of Stratford

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$44 635	.0189
2	1	10 596	.0244
3	1	22 620	.0120
4	1	16 251	.1067
5	1	22 075	.0120
6	1	29 170	.0100
7	1	16 206	.0218
9	1	42 013	.0082
Total	9	$203 569	.0143
Average rate		.....	.0138
Total 1917–18		$208 623	.0213
Balance 1916		$347 36	
Balance 1917		233 37	
		$113 99	
Tax 1917		2 918 40	
Real tax		$3 032 39	
Tax 1918		$4 443 67	
Real tax		3 032 39	
Real increase		$1 411 28	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$385 ..	
1916–17	1 60	
		$384 40
Instruction		
1917–18	$4 350 ..	
1916–17	3 967 ..	
		$382 53
Operation		
1917–18	$300 ..	
1916–17	191 22	
		$108 78
Maintenance		
1917–18	$300 ..	
1916–17	117 39	
		$182 61
Auxiliary		
1917–18	$100 ..	
1916–17	53 ..	
		$47 ..
Fixed charges		
1917–18	$50 ..	
1916–17	4 ..	
		$46 ..
Debt service		
1917–18	$224 ..	
1916–17	286 ..	
		$62 ..
Outlay		
1917–18	$525 ..	
1916–17	146 52	
		$378 48
Total		
1917–18	$6 234 ..	
1916–17	4 766 20	
		$1 467 80

Genesee county

Town of Alabama

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	.....	.....	.....
2	1	$153 164	.003499
3	1	79 512	.005699
4	1	125 026	.004499
5	.....	.....	.....
6	.....	.....	.....
7	1	41 830	.007501
8	1	233 128	.003
9	1	63 088	.005989
10	1	44 274	.00734
11	Contract	66 450	.....
12	2	370 192	.020791
13	1	127 404	.003519
Total	10	$1 304 068	.00875
Average rate		.....	.00687
Total 1917–18		$1 488 926	.005

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$400 ..	
1916–17	2 ..	
		$398 ..
Instruction		
1917–18	$5 408 ..	
1916–17	5 128 ..	
		$280 ..
Operation		
1917–18	$1 045 ..	
1916–17	1 033 ..	
		$12 ..
Maintenance		
1917–18	$625 ..	
1916–17	288 ..	
		$337 ..

Genesee county — *Continued*

Town of Alabama

	Assessed valuation
Balance 1916	$1 390 06
Balance 1917	842 15
	$547 91
Tax 1917	11 415 86
Real tax 1917	$11 963 77
Tax 1918	7 444 63
Decrease	$4 519 14

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$750 ..
1916–17	115 ..
	$635 ..
Fixed charges	
1917–18	$75 ..
1916–17	182 ..
	$107 ..
Debt service	
1917–18	.....
1916–17	$964 ..
	$964 ..
Outlay	
1917–18	$510 ..
1916–17	6 495 ..
	$5 985 ..
Total	
1917–18	$8 813 ..
1916–17	14 207 ..
	$5 394 ..

Town of Alexander

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	.....	.....	.....
2	5	$315 008	.01110
3	1	128 787	.00543
4	1	85 472	.00454
5	1	64 760	.00474
6	1	121 765	.00328
7	1	148 414	.00350
8	1	103 941	.00184
9	1	135 148	.00279
10	1	148 956	.00350
Total	13	$1 252 251	.00551
Average rate		.....	.00452
Total 1917–18		$1 276 120	.006895

Balance 1916	$346 19
Balance 1917	68 68
	$277 51
Tax 1917	6 905 28
Real tax	$7 182 79
Tax 1918	$8 798 98
Real tax 1917	7 182 79
Real increase	$1 616 19

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$385 ..
1916–17	20 ..
	$365 ..
Instruction	
1917–18	$7 980 ..
1916–17	6 617 ..
	$1 363 ..
Operation	
1917–18	$1 000 ..
1916–17	978 ..
	$22 ..
Maintenance	
1917–18	$450 ..
1916–17	231 ..
	$219 ..
Auxiliary	
1917–18	$200 ..
1916–17	100 ..
	$100 ..
Fixed charges	
1917–18	$200 ..
1916–17	82 ..
	$118 ..
Debt service	
1917–18	.....
1916–17	$463 ..
	$463 ..
Outlay	
1917–18	$500 ..
1916–17	1 466 ..
	$966 ..
Total	
1917–18	$10 715 ..
1916–17	9 957 ..
	$758 ..

Genesee county — *Continued*

Town of Batavia

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$83 797	.00716
2	.....	.....	.....
3	1	286 853	.00224
4	1	181 838	.00188
5	1	306 612	.00163
6	1	210 328	.00463
7	1	199 002	.00260
8	1	291 750	.00200
9	6	711 412	.00588
10	1	123 636	.00409
11	1	118 550	.00312
12	1	94 798	.00375
Total	16	$2 608 576	.00367
Average rate		.....	.00318
Total 1917–18		$2 766 244	.005

Balance 1916	$887 58
Balance 1917	805 60
	$81 98
Tax 1917	9 577 08
Real tax	$9 659 06
Tax 1918	$13 831 22
Real tax 1917	9 659 06
Real increase	$4 172 16

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$510	..
1916–17	73	..
	$437	..
Instruction		
1917–18	$10 026	..
1916–17	8 366	..
	$1 660	..
Operation		
1917–18	$1 480	..
1916–17	1 198	..
	$282	..
Maintenance		
1917–18	$1 100	..
1916–17	1 133	..
	$33	..
Auxiliary		
1917–18	$300	..
1916–17	82	..
	$218	..
Fixed charges		
1917–18	$950	..
1916–17	236	..
	$714	..
Debt service		
1917–18	$535	..
1916–17	1 101	..
	$566	..
Outlay		
1917–18	$25	..
1916–17	183	..
	$158	..
Total		
1917–18	$14 926	..
1916–17	12 372	..
	$2 554	..

Town of Bergen

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$74 021	.00712
2	1	212 575	.00211
3	1	86 932	.00540
4	1	86 659	.00616
5	1	165 520	.00258
6	1	164 194	.00307
7	8	632 377	.00972
8	1	164 321	.00501
Total	15	$1 586 599	.00623
Average rate		.....	.00514
Total 1917–18		$1 704 476	.00754

Balance 1916	$2 258 57
Balance 1917	158 88
	$2 099 69
Tax 1917	9 885 07
Real tax	$11 984 76

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$500	..
1916–17	109	50
	$390	50
Instruction		
1917–18	$10 649	..
1916–17	8 936	81
	$1 712	19
Operation		
1917–18	$2 354	78
1916–17	1 542	88
	$811	90
Maintenance		
1917–18	$600	..
1916–17	846	73
	$246	73
Fixed charges		
1917–18	$50	..
1916–17	347	86
	$297	86

Genesee county — *Continued*

Town of Bergen

	Assessed valuation
Tax 1918	$12 851 74
Real tax 1917	11 984 76
Real increase	$866 98

Expenditures 1916–17 and budget 1917–18		
Debt service		
1917–18	.....	
1916–17	$4 673 33	
		$4 673 33
Outlay		
1917–18	$100 ..	
1916–17	217 93	
		$117 93
Auxiliary		
1917–18	$250 ..	
1916–17	219 66	
		$30 34
Total		
1917–18	$14 503 78	
1916–17	16 894 70	
		$2 390 92

Town of Bethany

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$135 987	.00258
2	1	84 006	.00499
3	1	68 255	.00550
4	1	50 927	.01099
5	1	81 242	.00549
6	1	89 475	.00800
7	1	96 786	.00516
8	1	183 944	.00299
9	1	218 922	.00228
10	1	67 622	.00550
11	1	117 443	.00404
Total	11	$1 194 709	.00441
Average rate		.....	.00522
Total 1917–18		$1 201 002	.00657
Balance 1916		$1 830 61	
Balance 1917		928 38	
		$902 23	
Tax 1917		6 960 59	
Real tax		$7 862 82	
Tax 1918		$7 891 ..	
Real tax 1917		7 862 82	
Real increase		$28 18	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$475 ..	
1916–17	29 28	
		$445 72
Instruction		
1917–18	$6 210 ..	
1916–17	5 497 93	
		$712 07
Operation		
1917–18	$1 075 ..	
1916–17	652 17	
		$422 83
Maintenance		
1917–18	$750 ..	
1916–17	419 07	
		$330 93
Fixed charges		
1917–18	$50 ..	
1916–17	82 42	
		$32 42
Debt service		
1917–18	$156 ..	
1916–17	731 69	
		$575 69
Outlay		
1917–18	$525 ..	
1916–17	119 78	
		$405 22
Auxiliary		
1917–18	$125 ..	
1916–17	93 50	
		$31 50
Total		
1917–18	$9 366 ..	
1916–17	7 625 84	
		$1 740 16

Genesee county — *Continued*

Town of Byron

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	3	$505 565	.00400
2	Contract	113 060	.00199
3	4	791 597	.00446
5	1	87 595	.00437
6	1	156 239	.00279
7	1	194 048	.00186
Total	10	$1 848 104	.00376
Average rate		.....	.00324
Total 1917–18		$1 872 130	.00646
Balance 1916		$768 45	
Balance 1917		.....	
		$768 45	
Tax 1917		6 960 59	
Real tax		$7 729 04	
Tax 1918		$12 104 50	
Real tax 1917		7 729 04	
Real increase		$4 375 46	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$470 ..
1916–17.....	176 50
	$293 50
Instruction	
1917–18.....	$9 062 ..
1916–17.....	5 967 19
	$3 094 81
Operation	
1917–18.....	$1 350 ..
1916–17.....	805 75
	$444 25
Maintenance	
1917–18.....	$150 ..
1916–17.....	473 72
	$323 72
Fixed charges	
1917–18.....	$125 ..
1916–17.....	246 46
	$121 46
Debt service	
1917–18.....	$1 512 50
1916–17.....	1 541 34
	$28 84
Outlay	
1917–18.....	$1 085 ..
1916–17.....	10 583 55
	$9 498 55
Auxiliary	
1917–18.....	$600 ..
1916–17.....	364 71
	$235 29
Total	
1917–18.....	$14 354 50
1916–17.....	20 159 22
	$5 804 72

Town of Darien

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$92 024	.00380
2	.....	.....	.....
3	1	48 221	.00362
4	.....	.....	.....
5	1	214 930	.00100
6	1	107 108	.00325
7	1	42 149	.00567
8	.....	.....	.....
9	1	185 811	.00672
10	1	158 477	.00368
11	1	193 432	.00248
12	2	251 602	.00994
13	.....	.....	.....
14	1	162 148	.00310
15	1	74 805	.00409
16	1	151 440	.00478
Total	13	$1 682 147	.0046
Average rate		.....	.00434
Total 1917–18		$1 743 853	.005
Balance 1916		$1 638 48	
Balance 1917		938 88	
		$699 60	
Tax 1917		7 746 72	
Real tax		$8 446 32	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$195 ..
1916–17.....	342 ..
	$147 ..
Instruction	
1917–18.....	$6 878 ..
1916–17.....	5 910...
	$968 ..
Operation	
1917–18.....	$1 142 ..
1916–17.....	1 001 ..
	$141 ..
Maintenance	
1917–18.....	$610 ..
1916–17.....	597 ..
	$13 ..
Auxiliary	
1917–18.....	$150 ..
1916–17.....	130 ..
	$20 ..
Fixed charges	
1917–18.....	$85 ..
1916–17.....	104 ..
	$19 ..

Genesee county — *Continued*

Town of Darien

	Assessed valuation
Tax 1918	$8 719 27
Real tax 1917	8 446 32
Real increase	$272 95

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$788 ..
1916–17	1 980 ..
	$1 192 ..
Outlay	
1917–18	.....
1916–17	$11 251 ..
	$11 251 ..
Total	
1917–18	$9 848 ..
1916–17	21 315 ..
	$11 467 ..

Town of Elba

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$458 367	.00618
2	.....	.....	.....
3	1	81 385	.00480
4	Contract	84 298	.00385
5	1	194 903	.00249
6	1	105 150	.00421
7	Contract	91 325	.00437
8	1	68 460	.00550
9	Contract	77 920	.00326
10	1	125 111	.00299
Total	10	$1 286 919	.00457
Average rate		.....	.00393
Total 1917–18		$1 344 062	.00521
Balance 1916		$380 30	
Balance 1917		139 39	
		$690 91	
Tax 1917		5 886 44	
Real tax		$6 577 35	
Tax 1918		$7 000 ..	
Real tax 1917		6 577 35	
Real increase		$422 65	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$605 ..
1916–17	112 64
	$492 36
Instruction	
1917–18	$5 684 ..
1916–17	5 564 84
	$119 16
Operation	
1917–18	$850 ..
1916–17	683 62
	$166 38
Maintenance	
1917–18	$388 ..
1916–17	870 46
	$482 46
Fixed charges	
1917–18	$50 ..
1916–17	85 27
	$35 27
Debt service	
1917–18	.....
1916–17	$925 63
	$925 63
Outlay	
1917–18	.....
1916–17	$119 95
	$119 95
Auxiliary	
1917–18	$1 151 ..
1916–17	1 177 08
	$26 08
Total	
1917–18	$8 728 ..
1916–17	9 539 49
	$811 49

Town of Le Roy

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
3	1	$335 950	.00198
4	1	118 250	.00472
5	1	132 800	.00280
6	1	101 270	.00370
7	2	209 368	.00745

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$475 ..
1916–17	12 37
	$46262

Genesee county — *Continued*

Town of Le Roy

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
8	1	$162 290	.00250
9	.....	.....	.....
10	1	217 640	.00254
11	1	175 488	.00227
Total	9	$1 453 056	.00336
Average rate		.....	.00349
Total 1917–18		$1 500 385	.00384
Balance 1916		$621 03	
Balance 1917		415 51	
		$205 52	
Tax 1917		4 893 37	
Real tax		$5 098 89	
Tax 1918		$5 761 26	
Real tax 1917		5 098 89	
Real increase		$662 37	

Expenditures 1916–17 and budget 1917–18	
Instruction	
1917–18	$5 179 ..
1916–17	4 312 24
	$866 76
Operation	
1917–18	$778 ..
1916–17	568 71
	$209 29
Maintenance	
1917–18	$220 ..
1916–17	562 90
	$342 90
Fixed charges	
1917–18	$50 ..
1916–17	93 85
	$43 85
Debt service	
1917–18	.....
1916–17	$5 14
	$5 14
Outlay	
1917–18	.....
1916–17	$448 81
	$448 81
Auxiliary	
1917–18	$150 ..
1916–17	112 ..
	$38 ..
Total	
1917–18	$6 852 ..
1916–17	6 116 02
	$735 98

Town of Oakfield

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$133 999	.00319
3	1	272 049	.00223
4	1	56 976	.00700
5	1	161 012	.00325
6	1	122 650	.00570
7	1	80 687	.00500
8	1	56 257	.00650
Total	7	$883 630	.00387
Average rate		.....	.00469
Total 1917–18		$914 012	.005
Balance 1916		$1 145 35	
Balance 1917		1 132 04	
		$13 31	
Tax 1917		3 425 84	
Real tax		$3 439 15	

Expenditures 1816–17 and budget 1917–18	
Control	
1917–18	$225 ..
1916–17	10 ..
	$215 ..
Instruction	
1917–18	$3 787 ..
1916–17	3 475 ..
	$312 ..
Operation	
1917–18	665 ..
1916–17	445 ..
	$220 ..
Maintenance	
1917=18	$526 ..
1916–17	175 ..
	$351 ..

Genesee county — *Continued*

Town of Oakfield

	Assessed valuation
Tax 1918	$4 570 08
Real tax 1917	3 439 15
Real increase	$1 130 93

Expenditures 1916–17 and budget 1917–18

Auxiliary		
1917–18	$50	..
1916–17	42	..
	$8	..
Fixed charges		
1917–18	$30	..
1916–17	41	..
	$11	..
Debt service		
1917–18	.....	
1916–17	.....	
Outlay		
1917–18	.....	
1916–17	$177	..
	$177	..
Total		
1917–18	$5 283	..
1916–17	4 365	..
	$918	00

Town of Pavilion

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$221 234	.00127
2	4	458 533	.00678
3	.....	.....	.....
4	.....	.....	.....
5	1	238.187	.00165
6	1	164 872	.00242
7	1	188 655	.00317
8	1	75 716	.00500
9	1	159 799	.00309
10	1	183 086	.00215
11	1	249 479	.00180
Total	12	$1 939 561	.00334
Average rate		.....	.00303
Total 1917–18		$2 028 198	.00478
Balance 1916		$1 338 26	
Balance 1917		193 58	
		$1 144 68	
Tax 1917		6 503 11	
Real tax		$7 647 79	
Tax 1918		$9 693 12	
Real tax 1917		7 647 79	
Real increase		$2 045 33	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$460	..
1916–17	72	24
	$387	76
Instruction		
1917–18	$8 585	..
1916–17	6 739	41
	$1 845	59
Operation		
1917–18	$1 100	..
1916–17	919	39
	$180	61
Maintenance		
1917–18	$450	..
1916–17	496	91
	$46	91
Fixed charges		
1917–18	$105	..
1916–17	84	76
	$20	24
Debt service		
1917–18	.....	
1916–17	$952	21
	$952	21
Outlay		
1917–18	.....	
1916–17	$9	14
	$9	14
Auxiliary		
1917–18	$100	..
1916–17	62	48
	$37	52
Total		
1917–18	$10 800	..
1916–17	9 336	54
	$1 463	46

Genesee county — *Continued*

Town of Pembroke

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$107 463	.00416
2	1	120 488	.00499
3	1	51 635	.00639
4	1	147 176	.00450
5	1	100 684	.00320
6	1	109 471	.00419
7	7	632 140	.00761
8	1	58 002	.00624
9	1	227 957	.00500
10	1	60 760	.00609
11	1	56 452	.00650
Total	17	$1 672 228	.00590
Average rate			.00535
Total 1917–18		$1 691 451	.0065
Balance 1916		$1 046 93	
Balance 1917		413 99	
		$632 94	
Tax 1917		9 875 57	
Real tax		$10 508 51	
Tax 1918		$11 994 42	
Real tax 1917		10 508 51	
Real increase		$1 485 91	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$300 ..
1916–17	68 ..
	$232 ..
Instruction	
1917–18	$10 459 ..
1916–17	9 223 ..
	$1 236 ..
Operation	
1917–18	$1 691 ..
1916–17	1 493 ..
	$198 ..
Maintenance	
1917–18	$350 ..
1916–17	530 ..
	$180 ..
Auxiliary	
1917–18	$300 ..
1916–17	221 ..
	$79 ..
Fixed charges	
1917–18	$400 ..
1916–17	182 ..
	$218 ..
Debt service	
1917–18	.....
1916–17	$1 632 ..
	$1 632 ..
Outlay	
1917–18	.....
1916–17	$15 156 ..
	$15 156 ..
Total	
1917–18	$13 500 ..
1916–17	28 505 ..
	$15 005 ..

Town of Stafford

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$274 156	.00485
2	2	302 541	.00319
3	Contract	220 698	.00090
4	1	185 836	.00300
5	1	155 515	.00200
6	1	309 409	.00169
7	1	312 129	.00174
Total	8	$1 760 284	.00252
Average rate			.00248
Total 1917–18		$1 769 220	.0035
Balance 1916		$1 063 99	
Balance 1917		44	
		$1 063 55	
Tax 1917		4 438 31	
Real tax		$5 501 86	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$475 ..
1916–17	157 24
	$317 76
Instruction	
1917–18	$5 000 ..
1916–17	4 079 63
	$920 37
Operation	
1917–18	$710 ..
1916–17	640 83
	$69 17
Maintenance	
1917–18	$750 ..
1916–17	354 13
	$395 87

Genesee county — *Concluded*

Town of Stafford

	Assessed valuation
Tax 1918	$6 192 32
Real tax 1917	5 501 86
Real increase	$690 46

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$50 ..
1916–17	62 61
	$12 61
Debt service	
1917–18	.....
1916–17	$959 50
	$959 50
Outlay	
1917–18	$120 ..
1916–17	570 16
	$450 16
Auxiliary	
1917–18	$320 ..
1916–17	251 40
	$68 60
Total	
1917–18	$7 425 ..
1916–17	7 075 50
	$349 50

Greene county

Town of Ashland

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$71 670	.00700
2	Contract	41 775	.00901
3	1	16 150	.01675
4	1	32 150	.00901
5	1	19 280	.01017
6	Contract	9 750	.02129
Total	4	$190 775	.00965
Average rate		.....	.01220
Total 1917-18		$193 030	.012485
Balance 1916		$76 36	
Balance 1917		.....	
		$76 36	
Tax 1917		1 842 54	
Real tax		$1 918 90	
Tax 1918		$2 410 00	
Real tax 1917		1 918 90	
Real increase		$491 10	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$129 ..
1916–17	1 ..
	$118 ..
Instruction	
1917–18	$2 527 ..
1916–17	2 088 ..
	$439 ..
Operation	
1917–18	$154 ..
1916–17	127 ..
	$27 ..
Maintenance	
1917–18	$30 ..
1916–17	134 ..
	$104 ..
Auxiliary	
1917–18	$565 ..
1916–17	482 ..
	$83 ..
Fixed charges	
1917–18	$41 ..
1916–17	20 ..
	$21 ..
Debt service	
1917–18	.....
1916–17	$191 ..
	$191 ..
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$3 446 ..
1916–17	3 043 ..
	$403 ..

Greene county — *Continued*

Town of Athens

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	3	$264 455	.00684
2	8	500 020	.01039
3	1	128 195	.00295
4	1	78 769	.00507
5	1	54 000	.00464
6	1	139 807	.00320
7	Contract	163 810	.01000
Total	15	$1 329 056	.00650
Average rate		.....	.00615
Total 1917–18		$1 403 155	.0072
Balance 1916		$597 11	
Balance 1917		220 25	
		$376 86	
Tax 1917		8 650 33	
Real tax		$9 027 19	
Tax 1918		$10 105 58	
Real tax 1917		9 027 19	
Real increase		$1 078 39	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$550 ..
1916–17	333 46
	$216 54
Instruction	
1917–18	$10 100 ..
1916–17	8 914 84
	$1 185 16
Operation	
1917–18	$1 000 ..
1916–17	1 138 61
	$138 61
Maintenance	
1917–18	$400 ..
1916–17	343 55
	$56 45
Auxiliary	
1917–18	$250 ..
1916–17	375 05
	$125 05
Fixed charges	
1917–18	.....
1916–17	$158 11
	$158 11
Debt service	
1917–18	.....
1916–17	$12 31
	$12 31
Outlay	
1917–18	$100 ..
1916–17	37 28
	$62 72
Incidentals	
1917–18	$200 ..
1916–17	.....
	$200 ..
Total	
1917–18	$12 600 ..
1916–17	11 313 21
	$1 286 79

Town of Cairo

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$193 245	.01359
2	1	52 200	.00550
3	1	57 000	.00531
4	1	33 935	.00800
5	1	52 177	.00599
6	1	82 160	.00365
7	1	41 100	.00669
8	1	27 510	.00900
9	1	30 775	.00899
10	1	57 290	.00549
11	1	69 528	.00459
Total	15	$696 920	.00794
Average rate		.....	.00696
Total 1917–18		$712 942	.0122
Balance 1916		$508 65	
Balance 1917		363 41	
		$145 24	
Tax 1917		5 536 91	
Real tax		$5 682 15	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$400 ..
1916–17	64 ..
	$336 ..
Instruction	
1917–18	$7 600 ..
1916–17	6 659 16
	$940 84
Operation	
1917–18	$800 ..
1916–17	727 27
	$72 73
Maintenance	
1917–18	$500 ..
1916–17	261 15
	$238 85
Auxiliary	
1917–18	$430 ..
1916–17	295 15
	$134 85

Greene county — *Continued*

Town of Cairo

	Assessed valuation
Tax 1918	$8 697 89
Real tax 1917	5 682 15
Real increase	$3 015 74

Expenditures 1916–17 and budget 1917–18

Fixed charges		
1917–18	.....	
1916–17	$139 75	
		$139 75
Debt service		
1917–18	.....	
1916–17	$193 80	
		$193 80
Outlay		
1917–18	$200 ..	
1916–17	388 80	
		$188 80
Incidentals		
1917–18	$440 ..	
1916–17	.....	
		$440 ..
Total		
1917–18	$10 370 ..	
1916–17	8 729 08	
		$1 640 92

Town of Catskill

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	.....	.....	.....
2	1	$22 825	.01535
3	2	195 400	.00700
4	1	36 000	.00700
5	1	56 025	.00539
6	1	41 650	.00669
7	1	38 820	.00916
8	1	96 260	.00350
9	Contract	41 318	.....
10	1	96 090	.00520
11	1	174 575	.00317
12	1	74 845	.00448
13	1	28 875	.00601
14	1	27 150	.01100
15	3	405 210	.00707
16	1	272 405	.00133
17	2	397 212	.00465
Total	19	$2 004 660	.00518
Average rate		.....	.00653
Total 1917–18		$2 119 988	.007

Balance 1916	$1 004 97
Balance 1917	216 41
	$788 56
Tax 1917	10 199 64
Real tax	$10 988 20
Tax 1918	$14 839 95
Real tax 1917	10 199 64
Real increase	$4 640 31

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$825 ..	
1916–17	53 54	
		$771 46
Instruction		
1917–18	$11 275 ..	
1916–17	9 658 29	
		$1 616 71
Operation		
1917–18	$2 700 ..	
1916–17	1 456 93	
		$1 243 07
Maintenance		
1917–18	$1 400 ..	
1916–17	815 11	
		$584 89
Auxiliary		
1917–18	$450 ..	
1916–17	196 ..	
		$254 ..
Fixed charges		
1917–18	$439 95	
1916–17	122 74	
		$317 21
Debt service		
1917–18	$300 ..	
1916–17	1 281 60	
		$981 60
Outlay		
1917–18	.....	
1916–17	$314 31	
		$314 31
Total		
1917–18	$17 389 95	
1916–17	13 898 52	
		$3 491 43

Greene county — *Continued*

Town of Coxsackie

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$44 970	.00619
3	1	36 911	.00641
4	1	56 075	.00533
5	1	126 600	.00280
6	1	201 300	.00274
7	1	124 010	.00391
8	1	73 115	.00534
9	1	36 450	.00881
Total	8	$699 431	.0418
Average rate		.....	.00519
Total 1917–18		$725 642	.0066
Balance 1916		$363 17	
Balance 1917		281 58	
		$81 59	
Tax 1917		2 925 23	
Real tax		$3 006 82	
Tax 1918		$4 789 30	
Real tax 1917		3 006 82	
Real increase		$1 782 48	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$250 ..	
1916–17	6 85	
		$243 15
Instruction		
1917–18	$4 100 ..	
1916–17	3 316 42	
		$783 58
Operation		
1917–18	$450 ..	
1916–17	395 14	
		$54 86
Maintenance		
1917–18	$575 ..	
1916–17	361 50	
		$213 50
Auxiliary		
1917–18	$100 ..	
1916–17	34 35	
		$65 65
Fixed charges		
1917–18	.....	
1916–17	$41 95	
		$41 95
Debt service		
1917–18	.....	
1916–17	$16 34	
		$16 34
Outlay		
1917–18	$50 ..	
1916–17	10 86	
		$39 14
Incidentals		
1917–18	$475 ..	
1916–17	.....	
		$475 ..
Total		
1917–18	$6 000 ..	
1916–17	4 183 41	
		$1 816 59

Town of Durham

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$37 294	.00914
3	Contract	26 680	.....
4	1	32 349	.00600
5	1	18 045	.008
6	1	31 280	.009
7	1	63 757	.00699
8	1	28 529	.01129
10	1	17 498	.01529
11	Contract	41 175	.00069
12	1	60 212	.00850
13	Contract	44 500	.....
14	1	29 318	.00844
15	1	70 635	.00400
16	1	35 689	.00879
Total	11	$536 961	.00629
Average rate		.....	.00803
Total 1917–18		$533 937	.0078

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$250 ..	
1916–17	25 04	
		$224 96
Instruction		
1917–18	$5 000 ..	
1916–17	5 004 02	
		$4 02
Operation		
1917–18	$560 ..	
1916–17	479 83	
		$80 17
Maintenance		
1917–18	$300 ..	
1916–17	461 45	
		$161 45

Greene county — *Continued*

Town of Durham

	Assessed valuation
Balance 1916	$582 16
Balance 1917	.....
	$582 16
Tax 1917	3 382 15
Real tax	$3 964 31
Tax 1918	$4 160 60
Real tax 1917	3 964 31
Real increase	$196 29

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$310 ..
1916–17	565 70
	$255 70
Fixed charges	
1917–18	$60 ..
1916–17	56 52
	$3 48
Debt service	
1917–18	.....
1916–17	90
	90
Outlay	
1917–18	.....
1916–17	$8 20
	$8 20
Total	
1917–18	$6 480 ..
1916–17	6 601 66
	$121 66

Town of Greenville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$65 443	.00830
2	1	76 368	.00500
3	1	27 844	.00680
4	4	155 294	.01349
5	1	37 790	.00679
6	1	36 322	.01010
7	1	28 300	.00897
8	Contract	27 835	.008
9	1	25 335	.01050
10	1	28 411	.00824
11	1	33 250	.00872
12	1	24 264	.01
13	Contract	15 500	.00049
14	1	48 403	.00630
15	Contract	19 800	.....
16	1	14 810	.014
Total	16	$664 969	.00881
Average rate		.....	.00838
Total 1917–18		$669 638	.0091
Balance 1916		$452 59	
Balance 1917		.....	
		$452 59	
Tax 1917		5 864 48	
Real tax		$6 317 07	
Real tax 1917		$6 317 07	
Tax 1918		6 083 71	
Real decrease		$223 36	

Expenditur s 1916–17 and budget 1917–18	
Control	
1917–18	$180 ..
1916–17	29 94
	$150 06
Instruction	
1917–18	$7 525 ..
1916–17	7 526 70
	$1 70
Operation	
1917–18	$925 ..
1916–17	850 25
	$74 75
Maintenance	
1917–18	$235 ..
1916–17	434 03
	$199 03
Auxiliary	
1917–18	$100 ..
1916–17	948 95
	$848 95
Fixed charges	
1917–18	$90 ..
1916–17	87 88
	$2 12
Debt service	
1917–18	$15 ..
1916–17	381 ..
	$366 ..
Outlay	
1917–18	$25 ..
1916–17	30 57
	$5 57
Total	
1917–18	$9 095 ..
1916–17	10 289 32
	$1 194 32

Greene county — *Continued*

Town of Halcott

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$16 750	.01206
2	1	11 850	.02160
3	1	22 550	.01500
4	1	10 825	.02168
Total	4	$61 975	.01824
Average rate		.....	.01758
Total 1917–18		$73 435	.02
Balance 1916		$16 92	
Balance 1917		.....	
		$16 92	
Tax 1917		1 130 96	
Real tax		$1 147 88	
Tax 1918		$1 468 70	
Real tax 1917		1 147 88	
Real increase		$320 82	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$51 ..
1916–17	1 ..
	$50 ..
Instruction	
1917–18	$1 899 ..
1916–17	1 718 ..
	$181 ..
Operation	
1917–18	$160 ..
1916–17	117 ..
	$43 ..
Maintenance	
1917–18	$50 ..
1916–17	65 ..
	$15 ..
Auxiliary	
1917–18	$15 ..
1916–17	11 ..
	$4 ..
Fixed charges	
1917–18	$30 ..
1916–17	17 ..
	$13 ..
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$22 ..
1916–17	.....
	$22 ..
Total	
1917–18	$2 227 ..
1916–17	1 929 ..
	$298 ..

Town of Hunter, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
4	7	$377 926	.01988
6	1	126 565	.00499
8	3	354 945	.01338
10	1	46 285	.01188
Total	12	$905 721	.01485
Average rate		.....	.01253
Total 1917–18		$2 104 512	.008
Balance 1917		$1 264 20	
Balance 1916		453 44	
		$810 76	
Tax 1917		13 415 50	
Real tax		$12 640 74	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	.....
1916–17	$269 ..
	$269 ..
Instruction	
1917–18	$9 600 ..
1916–17	8 539 ..
	$1 061 ..
Operation	
1917–18	$2 475 ..
1916–17	2 314 ..
	$161 ..
Maintenance	
1917–18	$1 650 ..
1916–17	1 274 ..
	$376 ..

Greene county — *Continued*

Town of Hunter, Unit No. 1

	Assessed valuation
Tax 1918	$16 836 70
Real tax 1917	12 640 74
Real increase	$4 195 96

Expenditures 1916–17 and budget 1917–18		
Auxiliary		
1917–18	.....	
1916–17	$478	..
	$478	..
Fixed charges		
1917–18	$879	..
1916–17	70	...
	$809	..
Debt service		
1917–18	$3 032	..
1916–17	2 547	..
	$485	..
Outlay		
1917–18	$800	..
1916–17	508	..
	$292	..
Total		
1917–18	$18 436	..
1916–17	15 999	..
	$2 437	..

Town of Hunter, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$15 455	.01000
2	6	242 440	.01832
3	1	30 459	.01347
7	Contract	67 010	.00921
9	1	30 375	.01488
Total	9	$385 739	.01575
Average rate		.....	.01317
Total 1917–18		$702 599	.00997
Balance 1916		$157 70	
Balance 1917		95	
		$156 75	
Tax 1917		6 075 79	
Real tax		$6 232 54	
Tax 1918		$6 998 03	
Real tax		6 232 54	
Real increase		$766 39	

Expenditures 1917–18 and budget 1916–17		
Control		
1917–18	$290	..
1916–17	177	..
	$113	..
Operation		
1917–18	$1 290	..
1916–17	1 346	..
	$2 636	..
Instruction		
1917–18	$5 593	..
1916–17	5 393	..
	$200	..
Maintenance		
1917–18	$250	..
1916–17	238	..
	$12	..
Fixed charges		
1917–18	$100	..
1916–17	208	..
	$108	..
Debt service		
1917–18	$10	..
1916–17	32	..
	$22	..
Outlay		
1917–18	$250	..
1916–17	14	..
	$236	..
Total		
1917–18	$8 583	..
1916–17	8 261	..
	$322	..
Auxiliary		
1917–18	$800	..
1916–17	853	..
	$53	..

Greene county — *Continued*

Town of Jewett

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$39 505	.02000
2	1	13 923	.01849
3	1	16 534	.02721
4	1	10 301	.02200
5	1	20 815	.01409
6	1	15 055	.02470
7	1	19 300	.00433
		13 515	
8	1	12 000	.00047
		7 685	
9	1	18 215	.01560
Total	10	$186 848	.01516
Average rate			.01632
Total 1917–18		$277 500	.0129
Balance 1916		$739 40	
Balance 1917			
		$739 40	
Tax 1917		2 833 45	
Real tax		$3 572 85	
Tax 1918		$3 579 00	
Real tax		3 572 85	
Real increase		$6 15	

Expenditures 1917–18 and budget 1917–18	
Control	
1917–18	$187 ..
1916–17	5 ..
	$182 ..
Instruction	
1917–18	$4 723 ..
1916–17	4 569 ..
	$154 ..
Operation	
1917–18	$642 ..
1916–17	481 ..
	$161 ..
Maintenance	
1917–18	$80 ..
1916–17	461 ..
	$381 ..
Auxiliary	
1917–18	$105 ..
1916–17	147 ..
	$42 ..
Fixed charges	
1917–18	$50 ..
1916–17	76 ..
	$26 ..
Debt service	
1917–18	.....
1916–17	$88 ..
	$88 ..
Capital outlay	
1917–18	$25 ..
1916–17	.....
	$25 ..
Total	
1917–18	$5 812 ..
1916–17	5 827 ..
	$15 ..

Town of Lexington

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	Contract	$15 175	.00049
2	.....	.....	.....
3	1	13 129	.02077
4	1	37 892	.01527
5	1	25 063	.01376
6	1	12 927	.01293
7	1	27 115	.01308
8	1	15 550	.01250
9	Contract	12 848	.....
10	1	8 375	.02679
11	1	19 423	.01340
12	1	17 910	.01283
13	1	15 066	.01390
Total	10	$220 473	.01290
Average rate		.....	.01415
Total 1917–18		$284 684	.012847
Balance 1916		$262 05	
Balance 1917		80	
		$261 25	
Tax 1917		2 845 27	
Real tax		$3 106 52	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$316 ..
1916–17	9 ..
	$307 ..
Instruction	
1917–18	$4 398 ..
1916–17	4 236 ..
	$162 ..
Operation	
1917–18	$436 ..
1916–17	279 ..
	$157 ..
Maintenance	
1917–18	$110 ..
1916–17	207 ..
	$97 ..
Auxiliary	
1917–18	$485 ..
1916–17	408 ..
	$77 ..

Greene county — *Continued*

Town of Lexington

	Assessed valuation
Tax 1918	$3 657 73
Real tax	3 106 52
Real increase	$551 21

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	.....
1916–17	$259 ..
	$259 ..
Outlay	
1917–18	$21 ..
1916–17	80 ..
	$59 ..
Total	
1917–18	$5 816 ..
1916–17	5 538 ..
	$278 ..

Town of New Baltimore

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$105 975	.00426
2	1	265 000	.00244
4	Contract	20 250	.00145
5	1	20 800	.0124
6	1	15 725	.01132
7	1	34 600	.00680
8	1	47 375	.00823
9	1	69 135	.00370
10	3	246 100	.00761
11	1	132 475	.00316
12	1	29 500	.00852
13	1	13 150	.008
14	1	85 050	.00593
Total	14	$1 805 135	.00310
Average rate		.....	.00644
Total 1917–18		$948 843	.0075
Balance 1916		$688 60	
Balance 1917		.....	
		$688 60	
Tax 1917		5 603 69	
Real tax 1917		$6 292 29	
Tax 1918		$7 116 00	
Real tax 1917		6 292 29	
Real increase		$823 71	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$315 ..
1916–17	39 33
	$275 67
Instruction	
1917–18	$7 025 ..
1916–17	6 575 99
	$449 01
Operation	
1917–18	$880 ..
1916–17	965 32
	$85 32..
Maintenance	
1917–18	$380 ..
1916–17	625 75
	$245 75
Auxiliary	
1917–18	$375 ..
1916–17	389 24
	$14 24
Fixed charges	
1917–18	$120 ..
1916–17	84 95
	$35 05
Debt service	
1917–18	.....
1916–17	$62 20
	$62 20
Outlay	
1917–18	$50 ..
1916–17	50 99
	99
Total	
1917–18	$9 145 ..
1916–17	8 793 77
	$351 23

Town of Prattsville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	.....	$93 897	.00959
2	2	19 975	.01449
3	1	18 512	.01147
4	1	16 984	.01577
5	1	15 700	.01800
6	1	16 000	.01250
7	1	.....	.....
Total	7	$181 068	.01188

Expenditures 1917–18 and budget 1917–18	
Control	
1917–18	$157 ..
1916–17	13 ..
	$144 ..
Instruction	
1917–18	$3 157 ..
1916–17	2 892 ..
	$265 ..

Greene county — *Concluded*

Town of Prattsville

	Assessed valuation	Tax rate 1916–17
Average rate	.....	.01363
Total 1917–18	$190 458	.0132727
Balance 1916	$208 06	
Balance 1917	.....	
	$208 06	
Tax 1917	2 151 83	
Real tax	$2 359 89	
Tax 1918	2 528 00	
Real tax 1917	$2 151 83	
Real increase	168 11	

Expenditures 1916–17 and budget 1917–18		
Operation		
1917–18	$344	..
1916–17	300	..
	$44	..
Maintenance		
1917–18	$30	..
1916–17	239	..
	$209	..
Auxiliary		
1917–18	$80	..
1916–17	60	..
	$20	..
Fixed charges		
1917–18	.....	
1916–17	$65	..
	$65	..
Debt service		
1917–18	.....	
1916–17	$63	..
	$63	..
Outlay		
1917–18	.....	
1916–17	.....	
	.....	
Total		
1917–18	$3 768	..
1916–17	3 632	..
	$136	..

Town of Windham

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$25 205	.00991
2	1	14 625	.01345
3	5	182 510	.01919
4	1	80 675	.0084
5	1	25 760	.01615
6	Contract	15 075	.00562
7	1	24 532	.01199
8	1	17 200	.01220
Total	11	$385 582	.01461
Average rate		.....	.01211
Total 1917–18		$419 116	.0182
Balance 1916		$54 84	
Balance 1917		.....	
		$54 84	
Tax 1917		5 634 31	
Real tax 1917		$5 689 15	
Tax 1918		$7 616 50	
Real tax 1917		5 689 15	
Real increase		$1 927 35	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$370	..
1916–17	66	23
	$303	77
Instruction		
1917–18	$8 575	..
1916–17	6 111	57
	$2 463	43
Operation		
1917–18	$1 165	..
1916–17	929	55
	$235	45
Maintenance		
1917–18	$300	..
1916–17	298	98
	$1	02
Auxiliary		
1917–18	$175	..
1916–17	481	78
	$306	78
Fixed charges		
1917–18	$165	..
1916–17	93	59
	$71	41
Debt service		
1917–18	$902	50
1916–17	1 254	36
	$351	86
Outlay		
1917–18	$100	..
1916–17	139	43
	$39	43
Total		
1917–18	$11 752	50
1916–17	9 375	49
	$2 377	01

Hamilton county

Town of Arietta

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$253 243	.00129
2	1	106 724	.00632
3	.....	.....	.....
4	1	299 044	.00200
Total	4	$659 011	.00366
Average rate		.....	.00320
Total 1917–18		$656 600	.005
Balance 1917		$634 24	
Balance 1916		436 42	
		$197 82	
Tax 1917		$2 412 09	
		197 82	
Real tax		$2 214 27	
Tax 1918		$3 283 00	
Real tax 1917		2 214 27	
Real increase		$1 068 73	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$145 ..
1916–17	30 ..
	$115 ..
Instruction	
1917–18	$2 200 ..
1916–17	1 862 ..
	$338 ..
Operation	
1917–18	$325 ..
1916–17	218 ..
	$107 ..
Maintenance	
1917–18	$666 ..
1916–17	395 ..
	$271 ..
Auxiliary	
1917–18	$65 ..
1916–17	64 ..
	$1 ..
Fixed charges	
1917–18	$300 ..
1916–17	19 ..
	$281 ..
Debt service	
1917–18	.....
1916–17	$134 ..
	$134 ..
Outlay	
1917–18	.....
1916–17	.....
	.....
Total	
1917–18	$3 701 ..
1916–17	2 722 ..
	$979 ..

Town of Benson

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$61 955	.00562
2	1	64 995	.00920
3	1	62 680	.00618
Total	3	$189 630	.00703
Average rate		.....	.00700
Total 1917–18		$190 892	.0091
Balance 1916		$242 03	
Balance		7 94	
		$234 09	
Tax 1917		1 334 23	
Real tax 1917		$1 568 32	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$85 ..
1916–17	8 ..
	$77 ..
Instruction	
1917–18	$1 425 ..
1916–17	1 332 ..
	$93 ..
Operation	
1917–18	$155 ..
1916–17	84 ..
	$71 ..
Maintenance	
1917–18	$200 ..
1916–17	158 ..
	$42 ..

Hamilton county — *Continued*

Town of Benson

	Assessed valuation
Tax 1918	$1 737 12
Real tax 1917	1 568 32
Real increase	$168 80

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$35 ..
1916–17	.....
	$35 ..
Fixed charges	
1917–18	$74 ..
1916–17	13 ..
	$61 ..
Debt service	
1917–18	$118 ..
1916–17	357 ..
	$239 ..
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$2 092 ..
1916–17	1 952 ..
	$140 ..

Town of Hope

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	.....	.....	.....
2	1	$19 275	.01378
3	1	16 927	.02299
4	1	26 023	.00913
5	1	38 595	.00941
Total	4	$100 820	.01249
Average rate		.....	.01382
Total 1917–18		$101 620	.015
Balance 1916		$31 27	
Balance 1917		29 58	
		$1 69	
Tax 1917		$1 259 48	
Real tax		$1 261 17	
Tax 1918		$1 524 32	
Real tax 1917		1 261 17	
Real increase		$263 15	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$140 ..
1916–17	.....
	$140 ..
Instruction	
1917–18	$1 753 ..
1916–17	1 659 ..
	$94 ..
Operation	
1917–18	$150 ..
1916–17	154 ..
	$4 ..
Maintenance	
1917–18	$75 ..
1916–17	155 ..
	$80 ..
Auxiliary	
1917–18	$65 ..
1916–17	35 ..
	$30 ..
Fixed charges	
1917–18	$81 ..
1916–17	15 ..
	$66 ..
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$2 264 ..
1916–17	2 018 ..
	$246 ..

Hamilton county — *Continued*

Town of Indian Lake

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	6	$250 642	.01510
2	1	60 502	.01074
3	1	52 128	.00760
4	1	66 051	.00756
5	1	79 746	.00572
6	2	95 309	.01558
7	1	66 712	.00637
8	1	64 140	.00660
Total	14	$735 230	.01105
Average rate		.....	.00903
Total 1917–19		$715 148	.015
Balance 1916		$993 51	
Balance 1917		333 39	
		$660 12	
Tax 1917		8 127 ..	
Real tax		$8 787 12	
Real tax 1918		$10 727 21	
Tax 1917		8 787 12	
Real increase		$1 940 09	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$445 ..
1916–17	146 ..
	$299 ..
Instruction	
1917–18	$8 200 ..
1916–17	7 951 ..
	$249 ..
Operation	
1917–18	$1 500 ..
1916–17	1 425 ..
	$75 ..
Maintenance	
1917–18	$600 ..
1916–17	991 ..
	$391 ..
Auxiliary	
1917–18	$600 ..
1916–17	456 ..
	$144 ..
Fixed charges	
1917–18	$1 307 ..
1916–17	165 ..
	$1 142 ..
Debt service	
1917–18	.....
1916–17	$25 ..
	$25 ..
Outlay	
1917–18	.....
1916–17	$352 ..
	$352 ..
Total	
1917–18	$12 652 ..
1916–17	11 511 ..
	$1 141 ..

Town of Inlet

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$340 102	.00742
Average rate		.....	.....
Total 1917–18		$361 290	.007755
Balance 1916		$545 77	
Balance 1917		197 48	
		$348 29	
Tax 1917		$2 523 58	
		348 29	
Real tax		$2 175 29	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$50 ..
1916–17	15 ..
	$35 ..
Instruction	
1917–18	$1 610 ..
1916–17	1 200 ..
	$410 ..
Operation	
1917–18	$350 ..
1916–17	364 ..
	$14 ..

Hamilton county — *Continued*

Town of Inlet

	Assessed valuation
Tax 1918	$2 800 ..
Real tax 1917	2 175 29
Real increase	$624 71

Expenditures 1916–17 and budget 1917–18	
Maintenance	
1917–18	$400 ..
1916–17	124 ..
	$276 ..
Auxiliary	
1917–18	$55 ..
1916–17	25 ..
	$30 ..
Fixed charges	
1917–18	$80 ..
1916–17	12 ..
	$68 ..
Outlay	
1917–18	$25 ..
1916–17	.....
Total	
1917–18	$3 160 ..
1916–17	2 400 ..
	$760 ..
Debt service	
1917–18	$590 ..
1916–17	660 ..
	$70 ..

Town of Lake Pleasant

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$113 091	.00450
2	1	103 600	.00500
3	2	153 150	.00800
4	1	107 737	.00501
5	1	75 759	.00705
Total	6	$553 337	.00601
Average rate		.....	.00591
Total 1917–18		$543 230	.0065
Balance 1916		$204 94	
Balance 1917		.....	
		$204 94	
Tax 1917		3 325 57	
Real tax		$3 530 51	
Tax 1918		$3 531 ..	
Real tax		3 530 51	
Real increase		$ 49	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$225 ..
1916–17	43 ..
	$182 ..
Instruction	
1917–18	$3 025 ..
1916–17	2 944 ..
	$81 ..
Operation	
1917–18	$537 ..
1916–17	508 ..
	$29 ..
Maintenance	
1917–18	$100 ..
1916–17	603 ..
	$503 ..
Auxiliary	
1917–18	$75 ..
1916–17	54 ..
	$21 ..
Fixed charges	
1917–18	$244 ..
1916–17	83 ..
	$161 ..
Debt service	
1917–18	.....
1916–17	$25 ..
Outlay	
1917–18	$200 ..
1916–17	.....
	$200 00
Total	
1917–18	$4 406 ..
1916–17	4 260 ..
	$146 ..

Hamilton county — *Continued*

Town of Long Lake

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	12	$944 496	.01270
2	2	333 922	.01095
Total	14	$1 278 418	.01224
Average rate			.01184
Total 1917–18		$1 279 582	.016140
Balance 1917		$1 291 75	
Balance 1916		5 69	
		$1 286 06	
Tax 1917		$15 660 21	
Real tax		14 374 15	
Tax 1918		$20 652 90	
Tax 1917		14 374 15	
Real increase		$6 278 75	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$1 100 ..
1916–17	344 ..
Instruction	
1917–18	$12 130 ..
1916–17	11 893 ..
	$237 ..
Operation	
1917–18	$3 100 ..
1916–17	3 077 ..
	$23 ..
Maintenance	
1917–18	$750 ..
1916–17	240 ..
	$510 ..
Auxiliary	
1917–18	$1 070 ..
1916–17	952 ..
	$2 022 ..
Fixed charges	
1917–18	$100 ..
1916–17	266 ..
	$166 ..
Debt service	
1917–18	.....
1916–17	$4 023 ..
	$4 023 ..
Outlay	
1917–18	$3 725 ..
1916–17	154 ..
	$2 571 ..
Total	
1917–18	$21 975 ..
1916–17	20 949 ..
	$1 026 ..

Town of Morehouse

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$198 612	.00354
2	1	194 800	.00305
3	1	143 921	.00559
Total	3	$537 333	.00391
Average rate			.00406
Total 1917–18		$537 949	.0034
Balance 1916		$397 07	
Balance 1917		283 62	
		$113 45	
Tax 1917		2 102 66	
Real Tax		$2 216 11	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$125 ..
1916–17	23 ..
	$102 ..
Instruction	
1917–18	$1 770 ..
1916–17	1 627 ..
	$143 ..
Operation	
1917–18	$195 ..
1916–17	222 ..
	$27 ..
Maintenance	
1917–18	$25 ..
1916–17	321 ..
	$296 ..

Hamilton county — *Concluded*

Town of Morehouse

	Assessed valuation
Tax 1918	$1 829 02
Real tax 1917	2 216 11
Real decrease	$387 09

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$55 ..
1916–17	45 ..
	$10 ..
Fixed charges	
1917–18	.....
1916–17	$104 ..
	$104 ..
Debt service	
1917–18	.....
1916–17	$260 ..
	$260 ..
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$2 170 ..
1916–17	2 602 ..
	$432 ..

Town of Wells

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$30 040	.00850
2	7	413 234	.01229
3	1	37 956	.00742
4	1	46 545	.01000
5	1	35 401	.00700
Total	11	$562 176	.01124
Average rate		.....	.00904
Total 1917–18		$583 210	.011
Balance 1916		$608 24	
Balance 1917		.....	
		$608 24	
Tax 1917		6 332 37	
Real tax 1917		$6 940 61	
Tax 1918		$6 415 32	
Real tax 1917		6 940 61	
Decrease		$525 29	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$185 ..
1916–17	69 ..
	$116 ..
Instruction	
1917–18	$6 284 ..
1916–17	5 883 ..
	$401 ..
Operation	
1917–18	$687 ..
1916–17	665 ..
	$22 ..
Maintenance	
1917–18	$125 ..
1916–17	1 720 ..
	$1 595 ..
Auxiliary	
1917–18	$350 ..
1916–17	340 ..
	$10 ..
Fixed charges	
1917–18	$426 ..
1916–17	88 ..
	$338 ..
Debt service	
1917–18	$288 ..
1916–17	1 299 ..
	$1 011 ..
Outlay	
1917–18	$250 ..
1916–17	47 ..
	$203 ..
Total	
1917–18	$8 695 ..
1916–17	10 111 ..
	$1 416 ..

Herkimer county

Town of Columbia

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$58 846	.00650
2	.....	.....	.....
3	1	56 740	.0613
4	1	68 002	.0059
5	1	42 330	.0076
6	1	98 628	.0059
7	1	54 220	.006
8	1	48 893	.0085
9	Contract	45 340	.0029
10	1	41 560	.0074
11	1	52 875	.0056
12	1	67 010	.0052
Total	10	$634 444	.0061
Average rate		.....	.0111
Total 1917–18		$646 006	.0085
Tax 1917–18		$5 485 57	
Tax 1916–17		3 876 95	
Increase		$1 608 62	
Balance 1917		$556 82	
Balance 1916		380 79	
		$176 03	
Tax 1916–17		$3 876 95	
		176 03	
		$3 700 92	
Tax 1917–18		$5 485 57	
		5 700 00	
Real increase		$1 784 65	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$235 ..
1916–17	.....
	$235 ..
Instruction	
1917–18	$5 010 ..
1916–17	4 233 79
	$776 21
Operation	
1917–18	$760 ..
1916–17	559 93
	$200 07
Maintenance	
1917–18	$800 ..
1916–17	616 94
	$183 06
Auxiliary	
1917–18	$50 ..
1916–17	221 72
	$171 72
Fixed charges	
1917–18	$40 ..
1916–17	70 86
	$30 86
Debt service	
1917–18	$62 50
1916–17	16 49
	$46 01
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$6 957 50
1916–17	5 719 73
	$1 237 77

Town of Danube

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$113 515	.00462
2	1	98 264	.00385
3	1	229 209	.00348
4	1	99 106	.00590
5	1	168 716	.00309
7	1	55 275	.00898
8	1	52 366	.00611
9	1	34 030	.00996
10	1	31 569	.01124
Total	9	$882 150	.00490
Average rate		.....	.00635
Total 1917–18		$887 045	.0091
Balance 1917		$417 57	
Balance 1916		227 45	
		$190 12	
Tax 1917		$4 322 55	
		190 12	
Real tax		$4 132 43	
Tax 1918		$8 702 60	
Real tax 1917		4 132 43	
Real increase		$4 570 17	

Expenditures 1916–17 and budget 1917–18

Instruction	
1917–18	.....
1916–17	$4 144 48
	$4 144 48
Operation	
1917–18	.....
1916–17	$475 36
	$475 36
Maintenance	
1917–18	.....
1916–17	$593 77
	$593 77
Auxiliary	
1917–18	.....
1916–17	$148 73
	$148 73
Fixed charges	
1917–18	.....
1916–17	$64 94
	$64 94
Outlay	
1917–18	.....
1916–17	$25 ..
	$25 ..
Total	
1917–18	.....
1916–17	$5 452 28
	$5 452 28

Herkimer county — *Continued*

Town of Fairfield

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$16 100	.01552
2	1	42 590	.00527
3	Contract	30 820	.00162
4	1	26 735	.00070
5	6	329 251	.01239
6	1	89 075	.00617
7	1	39 854	.00862
8	1	79 040	.00518
9	1	44 818	.00836
10	1	72 268	.00521
11	1	45 118	.00760
Total	15	$815 669	.07664
Average rate			.00696
Total 1917–18		$830 000	.012

Balance 1916	$1 008 32
Balance 1917	510 11
	$498 21
Tax 1917	7 204 96
Real tax 1917	$7 703 17
Tax 1918	$10 000 00
Real tax 1917	7 703 17
Real increase	$2 296 83

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$275 ..
1916–17	56 68
	$218 32
Instruction	
1917–18	$9 315 ..
1916–17	8 072 84
	$1 242 16
Operation	
1917–18	$1 400 ..
1916–17	1 548 20
	$148 20
Maintenance	
1917–18 *a*	$700 ..
1916–17	341 17
	$358 83
Auxiliary	
1917–18	.....
1916–17	$230 67
	$230 67
Fixed charges	
1917–18	.....
1916–17	$204 04
	$204 04
Debt service	
1917–18	$52 ..
1916–17	50 ..
	$2 ..
Outlay	
1917–18	$258 ..
1916–17	.....
	$258 ..
Total	
1917–18	$1 200 ..
1916–17	10 503 60
	$1 496 40

a Including insuring.

Town of Frankfort

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	9	$794 338	.00372
2	1	287 841	.0024
3	1	241 928	.00181
4	1	89 261	.0044
5	1	833 220	.00141
6	1	45 315	.006
7	1	58 571	.00401
8	1	86 831	.00496
10	1	53 234	.00575
11	.....	.....	.....
12	1	36 545	.0065
13	1	30 251	.00950
14	.....	.....	.....
15	1	34 200	.0105
Total	19	$2 591 535	.0041
Total 1917–18		$2 831 233	

Balance 1917	$1 272 91
Balance 1916	1 007 03
	$265 88

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$1 240 ..
1916–17	97 15
	$1 142 85
Instruction	
1917–18	$12 550 ..
1916–17	9 377 79
	$3 172 21
Operation	
1917–18	$2 250 ..
1916–17	1 645 14
	$604 86
Maintenance	
1917–18	$500 ..
1916–17	481 12
	$18 88
Auxiliary	
1917–18	$450 ..
1916–17	197 45
	$252 55

Herkimer county — *Continued*

Town of Frankfort

	Assessed valuation
Tax 1916–17	$10 628 41
	265 88
	$10 362 53
Tax 1917–18	21 214 58
Real increase	$10 852 05

Expenditures 1916–17 and budget 1917–18

Fixed charges	
1917–18	$300 ..
1916–17	113 99
	$186 01
Debt service	
1917–18	$2 395 ..
1916–17	1 061 84
	$1 333 16
Outlay	
1917–18	$3 415 ..
1916–17	80 45
	$3 334 55
Total	
1917–18	$23 100 ..
1916–17	13 054 93
	$10 045 07

Town of German Flatts

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
3	1	$151 219	.0032
4	1	68 200	.00586
5	1	74 925	.00762
6	1	64 250	.00426
7	2	165 001	.00571
8	1	35 445	.00586
9	1	59 260	.00586
Total	8	$618 300	.00493
Average rate		.....	.00528
Total 1917–18		$685 728	.00853

Balance 1916	$164 83
Balance 1917	111 39
	$53 44
Tax 1916–17	$3 051 76
	53 44
	$3 105 20
Tax 1918	$5 855 00
Real tax 1917	3 105 20
Real increase	$2 749 80

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$575 ..
1916–17	.....
	$575 ..
Instruction	
1917–18	$3 500 ..
1916–17	3 356 72
	$143 28
Operation	
1917–18	$550 ..
1916–17	354 11
	$195 89
Maintenance	
1917–18	$2 000 ..
1916–17	69 96
	$1 930 04
Auxiliary	
1917–18	$50 ..
1916–17	144 25
	$94 25
Fixed charges	
1917–18	$50 ..
1916–17	47 72
	$2 28
Debt service	
1917–18	.....
1916–17	$189 36
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$6 725 ..
1916–17	4 162 12
	$2 562 88

Herkimer county — *Continued*

Town of Herkimer

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	3	$392 330	.00879
3	Contract	210 980	.00805
4	1	66 260	.00943
5	1	50 515	.00599
6	1	39 432	.00869
7	1	21 640	.01040
8	1	34 902	.00752
9	1	104 737	.00369
10	1	38 710	.00849
11	1	58 761	.00340
Total	11	$1 018 267	.07445
Average rate		.....	.00744
Total 1917–18		$10 000 ..	.011
Balance 1916		$524 69	
Balance 1917		670 29	
		$145 60	
Tax 1917		7 824 92	
Real tax		$7 679 32	
Tax 1918		$11 000 ..	
Real tax 1917		7 679 32	
Re al increase		$3 320 68	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$300 ..
1916–17.....	48 ..
	$252 ..
Instruction	
1917–18.....	$8 552 ..
1916–17.....	6 092 84
	$2 459 16
Operation	
1917–18.....	$1 200 ..
1916–17.....	1 001 84
	$198 16
Maintenance	
1917–18.....	$500 ..
1916–17.....	591 30
	$91 30
Auxiliary	
1917–18.....	*a*$425 ..
1916–17.....	271 ..
	$154 ..
Fixed charges	
1917–18.....	.....
1916–17.....	$130 27
	$130 27
Debt service	
1917–18.....	$540 ..
1916–17.....	1 304 46
	$764 46
Outlay	
1917–18.....	$300 ..
1916–17.....	.....
	$300 ..
Supplies and incidentals	
1917–18.....	$783 ..
1916–17.....	.....
	$783 ..
Total	
1917–18.....	$12 600 ..
1916–17.....	9 439 71
	$3 160 29

a Including insuring.

Town of Litchfield

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	Contract	$20 495	.00160
2	1	32 600	.00676
3	1	60 817	.00583
4	1	28 062	.01060
5	1	32 850	.0175
6	1	65 500	.00788
7	1	39 070	.00705
8	1	56 500	.0600
9	1	37 420	.00747
Total	8	$373 314	.00673
Average rate		.....	.01384
Total 1917–18		$383 825	.011
Balance 1916		$395 08	
Balance 1917		322 41	
		$72 67	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$200 ..
1916–17.....	.....
Instruction	
1917–18.....	$3 500 ..
1916–17.....	3 226 14
	$273 86
Operation	
1917–18.....	$450 ..
1916–17.....	334 05
	$115 95
Maintenance	
1917–18.....	$1 000 ..
1916–17.....	93 18
	$906 82

Herkimer county — *Continued*

Town of Litchfield

	Assessed valuation
Tax 1917	$2 514 84
	72 67
	$2 442 17
Tax 1918	$4 222 07
Tax 1917	2 442 17
Increase	$1 779 90

Expenditures 1916–17 and budget 1917–18

Auxiliary	
1917–18	$175 ..
1916–17	361 41
	$186 41
Fixed charges	
1917–18	$50 ..
1916–17	42 42
	$7 58
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$5 375 ..
1916–17	4 057 20
	$1 317 80

Town of Little Falls

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	Contract	$297 919	.00234
2	1	42 330	.00885
3	1	50 213	.01045
4	1	99 490	.00728
5	1	54 300	.00506
6	1	88 654	.00540
7	1	84 251	.00750
Total	6	$717 157	.00517
Average rate		.....	.00669
Total 1917–18		$825 297	.0073307
Balance 1917		$253 47	
Balance 1916		70 18	
		$183 29	
Tax 1917		$3 711 72	
		183 29	
Real tax		$3 528 43	
Tax 1918		$6 050 ..	
Real tax 1917		3 528 43	
Real increase		$2 521 57	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	.....
1916–17	.....
Instruction	
1917–18	.....
1916–17	$2 735 84
	$2 735 84
Operation	
1917–18	.....
1916–17	$435 45
	$435 45
Maintenance	
1917–18	.....
1916–17	$489 66
	$489 66
Auxiliary	
1917–18	.....
1916–17	$660 88
	$660 88
Fixed charges	
1917–18	.....
1916–17	$89 17
	$89 17
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	.....
1916–17	$1 154 51
	$1 154 51
Total	
1917–18	.....
1916–17	$5 565 51

Herkimer county — *Continued*

Town of Manheim

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$312 401	.00224
4	1	138 963	.00276
5	1	145 506	.00377
6	1	61 275	.00693
8	1	287 731	.00208
9	1	91 237	.00513
Total	6	$1 037 113	.00301
Average rate			.00381
Total 1917–18		$1 078 326	.00695
Balance 1916		$705 48	
Balance 1917		26 28	
		$679 20	
Tax 1917		3 127 88	
Real tax		$3 807 08	
Tax 1918		$7 500 00	
Real tax 1917		3 807 08	
Real increase		$3 692 92	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	.....
1916–17	.....
Instruction	
1917–18	.....
1916–17	$3 077 59
	$3 077 59
Operation	
1917–18	.....
1916–17	$546 93
	$546 93
Maintenance	
1917–18	.....
1916–17	$868 40
	$868 40
Auxiliary	
1917–18	.....
1916–17	$162 38
	$162 38
Fixed charges	
1917–18	.....
1916–17	$48 43
	$48 43
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	.....
1916–17	$4 703 73
	$4 703 73

Town of Newport, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	7	$404 506	.01011
2	1	38 900	.00640
4	1	48 515	.00512
5	1	17 235	.00490
6	1	29 650	.00674
Total	11	$538 806	.009
Average rate		.....	.00665
Total 1917–18		.....	.....
Balance 1916		$183 35	
Balance 1917		149 93	
		$33 42	
Tax 1917		4 873 61	
Real tax		$4 907 03	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$165 ..
1916–17	114 03
	$50 97
Instruction	
1917–18	$7 345 ..
1916–17	5 801 40
	$1 543 60
Operation	
1917–18	$1 049 ..
1916–17	953 16
	$95 84
Maintenance	
1917–18	$400 ..
1916–17	62 78
	$337 22

Herkimer county — *Continued*

Town of Newport, Unit No. 1

	Assessed valuation
Tax 1918	$7 500 00
Real tax 1917	4 907 03
Real increase	$2 592 97

Expenditures 1916–17 and budget 1917–18

Auxiliary	
1917–18	$250 ..
1916–17	213 97
	$36 03
Fixed charges	
1917–18	$300 ..
1916–17	80 48
	$219 52
Debt service	
1917–18	$50 ..
1916–17	6 30
	$43 70
Outlay	
1917–18	$41 ..
1916–17	92 33
	$51 33
Total	
1917–18	$9 600 ..
1916–17	7 324 45
	$2 275 55

Town of Newport, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
3	1	$34 175	.00800
8	5	276 990	.01156
Total	6	$311 165	.0111
Average rate		.....	.00978
Total 1917–18		$314 942	.012
Balance 1916		$254 59	
Balance 1917		17 68	
		$236 91	
Tax 1917		2 493 95	
Real tax		$2 730 86	
Tax 1918		$3 779 30	
Real tax 1917		2 730 86	
Real increase		$1 048 44	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$45 ..
1916–17	49 13
	$4 13
Instruction	
1917–18	$3 500 ..
1916–17	3 753 34
	$253 34
Operation	
1917–18	$568 ..
1916–17	546 31
	$21 69
Maintenance	
1917–18	$200 ..
1916–17	801 67
	$601 67
Auxiliary	
1917–18	$100 ..
1916–17	48 40
	$51 60
Fixed charges	
1917–18	$13 ..
1916–17	56 44
	$43 44
Debt service	
1917–18	.....
1916–17	$6 97
	$6 97
Outlay	
1917–18	$25 ..
1916–17	.....
	$25 ..
Total	
1917–18	$4 451 ..
1916–17	5 262 26
	$811 26

Herkimer county — *Continued*

Town of Norway

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$39 000	.00641
2	1	31 085	.00631
3	1	26 900	.01200
4	1	63 153	.00657
5	1	34 775	.00718
6	.....	17 000	.00500
7	1	28 600	.01200
8	1	15 905	.01213
9	1	40 476	.01082
Total	8	$296 894	.0084
Average rate		.....	.00871
Total 1917–18		$291 123	.0126
Balance 1916		$246 53	
Balance 1917		10 72	
		$235 81	
Tax 1917		2 493 95	
Real tax		$2 729 76	
Tax 1918		$3 639 05	
Real tax 1917		2 729 76	
Real increase		$909 29	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$206 ..
1916–17.....	12 45
	$193 55
Instruction	
1917–18.....	$3 770 ..
1916–17.....	3 369 46
	$400 54
Operation	
1917–18.....	$499 32
1916–17.....	251 02
	$248 30
Maintenance	
1917–18.....	$200 ..
1916–17.....	226 05
	$26 05
Auxiliary	
1917–18.....	$75 ..
1916–17.....	101 82
	$26 82
Fixed charges	
1917–18.....	$17 50
1916–17.....	45 08
	$27 58
Debt service	
1917–18.....	.....
1916–17.....	$141 75
	$141 75
Outlay	
1917–18.....	$255 ..
1916–17.....	.....
	$255 ..
Total	
1917–18.....	$5 022 ..
1916–17.....	4 147 63
	$875 19

Town of Ohio

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$32 920	.00743
2	1	22 034	.01249
3	1	9 180	.03249
4	1	8 583	.02358
5	1	47 869	.00729
6	1	34 563	.00623
7	1	10 505	.02961
Total	7	$165 424	.11912
Average rate		.....	.01901
Total 1917–18		$167 873	.016
Balance 1916		$159 28	
Balance 1917		56 22	
		$103 06	
Tax 1917		1 891 47	
Real tax		$1 994 53	

Expenditures 1916–17 and budget 1916–17	
Control	
1917–18.....	$95 ..
1916–17.....	35
	$94 65
Instruction	
1917–18.....	$3 376 ..
1916–17.....	2 860 02
	$515 98
Operation	
1917–18.....	$200 ..
1916–17.....	209 38
	$9 38
Maintenance	
1917–18.....	*a*$179 ..
1916–17.....	102 34
	$76 66

a Including insuring.

Herkimer county — *Continued*

Town of Ohio

	Assessed valuation
Tax 1918	$2 700 ..
Real tax 1917	1 994 53
Real increase	$705 47

Expenditures 1916–17 and budget 1917–18

Auxiliary	
1917–18	$50 ..
1916–17	31 50
	$18 50
Fixed charges	
1917–18	.....
1916–17	$46 26
	$46 26
Debt service	
1917–18	.....
1916–17	$25 30
	$25 30
Supplies	
1917–18	$100 ..
1916–17	.....
	$100 ..
Total	
1917–18	$4 000 ..
1916–17	3 275 15
	$724 85

Town of Russia

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$17 085	.01142
5	1	85 419	.00526
6	2	123 486	.00990
7	1	82 068	.00489
8	1	55 224	.00993
9	1	10 011	.03049
10	1	91 800	.00463
11	1	8 700	.02400
12	1	21 665	.01308
13	1	22 015	.01968
15	1	19 199	.01068
Total	12	$536 672	.0087
Average rate		.....	.01308
Total 1917–18		$531 733	.012
Balance 1916		$612 71	
Balance 1917		89 43	
		$523 28	
Tax 1917		4 680 04	
Real tax		$5 203 32	
Tax 1918		$6 380 80	
Real tax 1917		5 203 32	
Real increase		$1 177 48	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$550 ..
1916–17	57 12
	$492 88
Instruction	
1917–18	$6 310 ..
1916–17	5 269 30
	$1 040 70
Operation	
1917–18	$675 ..
1916–17	518 41
	$156 59
Maintenance	
1917–18	$175 ..
1916–17	432 50
	$257 50
Auxiliary	
1917–18	$300 ..
1916–17	120 51
	$179 49
Fixed charges	
1917–78	$50 ..
1916–17	103 93
	$53 93
Debt service	
1917–18	.....
1916–17	$102 16
	$102 16
Outlay	
1917–18	$345 ..
1916–17	530 45
	$185 45
Total	
1917–18	$8 405 ..
1916–17	7 134 38
	$1 270 62

Herkimer county — *Continued*

Town of Salisbury

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$64 520	.00865
2	1	69 250	.00650
3	3	275 100	.01300
4	1	52 204	.00710
5	1	51 000	.05300
6	1	62 760	.00620
7	1	77 400	.00549
8	1	45 860	.00900
9	1	69 570	.00634
10	1	70 000	.00500
11	1	54 550	.00400
Total	13	$892 214	.12428
Average rate			.01129
Total 1917–18		$895 900	.011
Balance 1916		$630 13	
Balance 1917		525 99	
		$104 14	
Tax 1917		7 495 14	
Real tax		$7 599 28	
Tax 1918		$9 855 ..	
Real tax 1917		7 599 28	
Real increase		$2 255 72	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$270 ..
1916–17	.....
	$270 ..
Instruction	
1917–18	$7 335 ..
1916–17	5 741 75
	$1 593 25
Operation	
1917–18	$850 ..
1916–17	835 26
	$14 74
Maintenance	
1917–18	$100 ..
1916–17	1 003 48
	$903 48
Auxiliary	
1917–18	$150 ..
1916–17	99 50
	$50 50
Fixed charges	
1917–18	.....
1916–17	$157 96
	$157 96
Debt service	
1917–18	$1 000 ..
1916–17	1 540 04
	$540 04
Outlay	
1917–18	$1 280 ..
1916–17	192 84
	$1 087 16
Incidentals	
1917–18	$515 ..
1916–17	.....
	$515 ..
Total	
1917–18	$11 500 ..
1916–17	9 570 83
	$1 929 17

Town of Schuyler

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$106 388	.00442
2	1	203 087	.00149
3	1	235 772	.00190
4	Contract	113 728	.....
5	1	142 651	.00255
6	1	42 860	.00300
7	1	52 200	.00526
8	1	33 390	.00775
9	1	36 710	.00592
10	1	46 720	.00779
11	1	83 940	.00479
Total	10	$1 097 446	.04487
Average rate			.00448
Total 1917–18		$1 101 917	.0054
Balance 1916		$253 61	
Balance 1917		197 49	
		$56 12	
Tax 1917		3 235 36	
Real tax		$3 291 48	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$175 ..
1916–17	.....
	$175 ..
Instruction	
1917–18	$5 475 ..
1916–17	4 272 35
	$1 202 65
Operation	
1917–18	$550 ..
1916–17	414 32
	$135 68
Maintenance	
1917–18	a$500 ..
1916–17	204 25
	$295 75
Auxiliary	
1917–18	$50 ..
1916–17	117 85
	$67 85

a Incl. insuring.

Herkimer county — *Continued*

Town of Schuyler

	Assessed valuation
Tax 1918	$6 000 00
Real tax 1917	3 291 48
Real increase	$2 708 52

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	.....
1916–17	$67 05
	$67 05
Debt service	
1917–18	.....
1916–17	$39 29
	$39 29
Outlay	
1917–18	$425 ..
1916–17	.....
	$425 ..
Supplies and incidentals	
1917–18	$325 ..
1916–17	.....
	$325 ..
Total	
1917–18	$7 500 ..
1916–17	5 115 11
	$2 384 89

Town of Stark

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$72 873	.00629
2	1	40 665	.0122
3	1	50 073	.00704
5	1	84 105	.00540
6	1	37 111	.00700
7	1	40 437	.00950
8	1	57 464	.00344
10	1	40 956	.01224
12	1	45 218	.01194
Total	9	$468 902	.00777
Average rate	.....	.....	.00834
Total 1917–18	.....	$463 801	.015
Balance 1916	.....	$195 95	
Balance 1917	.....	149 38	
		$46 57	
Tax 1917	.....	3 645 04	
Real tax	.....	$3 691 61	
Tax 1918	.....	$6 957 11	
Real tax 1917	.....	3 691 61	
Real increase	.....	$3 265 50	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	.....
1916–17	.....
Instruction	
1917–18	.....
1916–17	$4 032 95
	$4 032 95
Operation	
1917–18	.....
1916–17	$528 76
	$528 76
Maintenance	
1917–18	.....
1916–17	.....
Auxiliary	
1917–18	.....
1916–17	$143 19
	$143 19
Fixed charges	
1917–18	.....
1916–17	$64 70
	$64 70
Debt service	
1917–18	.....
1916–17	$443 ..
	$443 ..
Outlay	
1917–18	.....
1916–17	$211 88
	$211 88
Total	
1917–18	.....
1916–17	$5 424 48
	$5 424 48

Herkimer county — *Continued*

Town of Warren

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$92 964	.00403
2	1	45 392	.01329
3	1	20 650	.01500
4	1	42 370	.01050
5	1	70 136	.00749
6	1	64 846	.00633
7	Contract	61 143	.00425
8	1	93 528	.00299
11	1	28 210	.01061
Total	8	$519 239	.00675
Average rate		.....	.00827
Total 1917–18		$526 940	.0105
Balance 1916		$292 89	
Balance 1917		51 22	
		$241 67	
Tax 1917		3 508 45	
Real tax		$3 750 12	
Tax 1918		$5 500 ..	
Real tax 1917		3 750 45	
Real increase		$1 749 88	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	.....
1916–17	.....
Instruction	
1917–18	.....
1916–17	$3 718 31
	$3 718 31
Operation	
1917–18	.....
1916–17	$410 92
	$410 92
Maintenance	
1917–18	.....
1916–17	$204 81
	$204 81
Auxiliary	
1917–18	.....
1916–17	$527 97
	$527 97
Fixed charges	
1917–18	.....
1916–17	$80 32
	$80 32
Debt service	
1917–18	.....
1916–17	$307 50
	$307 50
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	.....
1916–17	$5 249 83
	$5 249 83

Town of Wilmurt

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$27 920	.0100
3	1	111 112	.00375
4	1	286 023	.00210
5	1	68 388	.01000
6	1	76 552	.00300
Total	5	$569 995	.0038
Average rate		.....	.00577
Total 1917–18		$568 006	.0075
Balance 1916		$697 41	
Balance 1917		76 17	
		$621 24	
Tax 1917		2 210 06	
Real tax		$2 831 30	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$375 ..
1916–17	9 60
	$365 40
Instruction	
1917–18	$2 882 ..
1916–17	2 305 14
	$576 86
Operation	
1917–18	$305 ..
1916–17	419 06
	$114 06
Maintenance	
1917–18	$100 ..
1916–17	399 08
	$299 08

Herkimer county — *Concluded*

Town of Wilmurt

	Assessed valuation
Tax 1918	$4 260 05
Real tax 1917	2 831 30
Real increase	$1 428 75

Expenditures 1916–17 and budget 1917–18

Auxiliary	
1917–18	$458 86
1916–17	69 20
	$389 66
Fixed charges	
1917–18	$150 ..
1916–17	33 44
	$116 56
Outlay	
1917–18	$715 ..
1916–17	471 12
	$243 88
Total	
1917–18	$4 985 86
1916–17	3 706 64
	$1 279 22

Town of Winfield

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$56 940	.00532
2	Contract	34 410	.00685
3	1	97 090	.00340
4	10	416 738	.01335
5	Contract	52 650	.00300
6	1	41 440	.00702
7	1	84 422	.00448
8	.....	.....	.....
9	1	91 313	.00399
10	1	68 835	.0054
11	1	46 466	.0065
Total	17	$990 304	.00842
Average rate		.....	.00593
Total		$1 049 326	.01084
Balance 1916		$1 811 13	
Balance 1917		1 382 98	
		$428 15	
Tax 1916–17		$8 342 38	
		428 15	
Real tax		$7 914 23	
Tax 1917–18		$11 370 00	
Real tax		7 914 23	
Real increase		$3 455 77	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$285 00
1916–17	137 30
	$147 70
Instruction	
1917–18	$10 250 ..
1916–17	10 045 46
	$204 54
Operation	
1917–18	$1 650 ..
1916–17	1 422 09
	$227 91
Maintenance	
1917–18	$1 215 ..
1916–17	788 06
	$426 88
Auxiliary	
1917–18	$900 ..
1916–17	744 06
	$155 94
Fixed charges	
1917–18	$150 ..
1916–17	140 95
	$9 05
Debt service	
1917–18	$620 ..
1916–17	670 01
	$50 01
Outlay	
1917–18	$400 ..
1916–17	.....
	$400 ..
Total	
1917–18	$15 470 ..
1916–17	13 947 99
	$15 220 ..

Jefferson county

Town of Adams

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$215 982	.0113
2	1	62 593	.0062
3	1	65 150	.0053
4	1	81 980	.0050
5	2	83 000	.0076
6	Contract	42 275	.0066
7	Contract	39 222	.0010
8	Contract	39 705	.....
9	1	26 380	.0085
10	1	32 575	.0097
11	Contract	83 163	.0054
12	1	88 958	.0034
14	1	92 658	.0037
Total	14	$953 641	.0064
Average rate		.....	.0061
Total 1917–18		$964 607	.85
Balance 1916		$770 89	
Balance 1917		309 22	
		$461 67	
Tax 1917		6 158 81	
Real tax		$6 620 48	
Tax 1918		$8 199 ..	
Real tax 1917		6 620 48	
		$1 578 52	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$200 ..	
1916–17	131 15	
		$68 85
Instruction		
1917–18	$7 700 ..	
1916–17	7 533 44	
		$166 56
Operation		
1917–18	$1 025 ..	
1916–17	877 45	
		$147 55
Maintenance		
1917–18	$300 ..	
1916–17	569 16	
		$269 16
Auxiliary		
1917–18	$725 ..	
1916–17	769 76	
		$44 76
Fixed charges		
1917–18	$50 ..	
1916–17	146 46	
		$96 46
Debt service		
1917–18	$125 ..	
		$125 ..
Outlay		
1917–18	$150 ..	
1916–17	76 53	
		$73 47
Total		
1917–18	$10 275 ..	
1916–17	10 103 95	
		$171 05

Town of Alexandria

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	Contract	$24 436	.....
2	Contract	24 560	.0040
3	2	91 162	.0080
4	1	64 345	.0055
6	1	31 978	.0080
7	1	36 550	.0079
8	1	53 290	.0071
9	1	58 895	.0055
10	1	25 250	.0089
11	1	18 780	.0080
12	1	48 208	.0073
13	1	88 700	.0029
14	1	55 801	.0075
15	6	244 041	.0060
16	1	67 120	.0065
17	1	37 050	.0095
18	1	37 250	.0095
19	1	77 405	.0036
20	1	32 845	.0081
21	1	149 271	.0057
22	..	13 800	.0078
23	Contract	18 800	.....
Total	24	$1 299 537	.0079

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$515 ..	
1916–17	64 37	
		$450 63
Instruction		
1917–18	$12 200 ..	
1916–17	10 320 13	
		$1 879 87
Operation		
1917–18	$1 525 ..	
1916–17	1 536 40	
		$11 40
Maintenance		
1917–18	$800 ..	
1916–17	738 57	
		$61 43
Auxiliary		
1917–18	$1 300 ..	
1916–17	1 025 46	
		$274 54

Jefferson county — *Continued*

Town of Alexandria

	Assessed valuation	Tax rate 1916–17
Average rate	.....	.0069
Total 1917–18	$1 413 405	.01
Balance 1916	$1 542 20	
Balance 1917	840 24	
	$701 96	
Tax 1917	10 367 13	
Real tax	$11 069 09	
Tax 1918	$14 134 06	
Real tax 1917	11 069 09	
Real increase	$3 064 97	

Expenditures 1916–17 and budget 1917–18		
Fixed charges		
1917–18	$100 ..	
1916–17	241 14	
	$141 14	
Debt service		
1917–18	$760 ..	
1916–17	780 ..	
	$20 ..	
Outlay		
1917–18	.....	
1916–17	$100 22	
	$100 22	
Total		
1917–18	$17 200 ..	
1916–17	14 806 29	
	$2 393 71	

Town of Antwerp

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	9	$472 088	.0111
2	1	74 608	.0040
3	1	42 090	.0071
4	1	56 960	.0056
5	1	26 460	.0082
6	1	59 090	.0055
7	1	34 350	.0095
8	1	49 994	.0077
9	1	66 658	.0053
10	1	28 870	.0099
11	1	36 060	.0055
12	2	115 726	.0090
13	1	87 763	.0035
14	2	62 988	.0143
15	1	81 595	.0040
16	1	45 600	.0050
17	1	38 526	.0070
18	1	78 830	.0057
19	1	32 130	.0086
20	1	42 980	.0059
21	Contract	59 650	.0034
Total	30	$1 593 016	.0078
Average rate		.....	.0069
Total 1917–18		$1 611 756	.01
Balance 1916		$2 053 68	
Balance 1917		1 929 87	
		$123 81	
Tax 1917		12 527 89	
Real tax		$12 651 70	
Tax 1918		$16 117 56	
Real tax 1917		12 651 70	
Real increase		$3 465 86	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$815 46	
1916–17	142 12	
	$673 34	
Instruction		
1917–18	$14 140 ..	
1916–17	14 089 66	
	$50 34	
Operation		
1917–18	$2 200 ..	
1916–17	2 371 02	
	$171 02	
Maintenance		
1917–18	$2 200 ..	
1916–17	857 79	
	$1 342 21	
Auxiliary		
1917–18	$400 ..	
1916–17	329 30	
	$70 70	
Fixed charges		
1917–18	$100 ..	
1916–17	241 95	
	$141 95	
Debt service		
1917–18	$600 ..	
1916–17	1 321 25	
	$721 25	
Outlay		
1917–18	.....	
1916–17	$1 279 67	
	$1 279 67	
Total		
1917–18	$20 455 46	
1916–17	20 632 76	
	$177 30	

Jefferson county — *Continued*

Town of Brownville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$60 075	.0069
3	1	65 956	.0052
4	1	83 996	.0053
5	1	39 490	.0087
6	1	60 170	.0050
7	11	749 656	.0082
8	1	103 410	.0033
9	1	76 598	.0040
10	1	40 425	.0070
11	1	52 098	.0061
12	1	54 436	.0050
13	1	25 380	.0092
14	Contract	46 670	.0011
15	1	50 100	.0054
16	1	68 830	.0040
17	1	96 778	.0035
18	1	67 000	.0045
Total	26	$1 741 168	.0063
Average rate		.....	.0054
Total 1917–18		$1 800 112	.00757
Balance 1916		$574 13	
Balance 1917		488 73	
		$85 40	
Tax 1917		10 969 34	
Real tax		$11 054 74	
Tax 1918		$13 625 ..	
Real tax 1917		11 054 74	
Real increase		$2 570 26	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$300 ..
1916–17	176 70
	$123 30
Instruction	
1917–18	$14 300 ..
1916–17	12 144 25
	$2 155 75
Operation	
1917–18	$2 300 ..
1916–17	1 786 30
	$513 70
Maintenance	
1917–18	$900 ..
1916–17	1 075 22
	$175 22
Auxiliary	
1917–18	$400 ..
1916–17	198 58
	$201 42
Fixed charges	
1917–18	$170 ..
1916–17	241 05
	$71 05
Debt service	
1917–18	$680 ..
1916–17	776 40
	$96 40
Outlay	
1917–18	$75 ..
1916–17	180 25
	$105 25
Total	
1917–18	$19 125 ..
1916–17	16 578 75
	$2 546 25

Town of Cape Vincent

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$77 000	.0045
2	1	68 700	.0052
3	1	105 604	.0034
4	1	60 499	.0030
5	1	95 882	.0037
6	1	90 116	.0031
7	Contract	43 750	.....
8	1	99 189	.003
9	1	107 022	.0029
10	8	522 819	.011
11	1	50 512	.0074
12	Contract	43 570	.004
13	1	106 114	.0029
14	1	78 074	.0043
15	1	97 722	.0037
16	1	55 100	.0044
17	1	28 302	.0073
Total	23	$1 729 945	.0058
Average rate		.....	.0046
Total 1917–18		$1 742 820	.0078
Balance 1916		$634 18	
Balance 1917		421 39	
		$212 79	
Tax 1917		10 309 57	
Real tax		$10 522 36	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$565 ..
1916–17	106 26
	$458 74
Instruction	
1917–18	$12 561 ..
1916–17	10 738 66
	$ 822 34
Operation	
1917–18	$2 020 ..
1916–17	1 242 26
	$777 74
Maintenance	
1917–18	$525 ..
1916–17	1 037 49
	$512 49
Auxiliary	
1917–18	$630 ..
1916–17	352 47
	$277 53
Fixed charges	
1917–18	$75 ..
1916–17	252 40
	$177 40

Jefferson county — *Continued*

Town of Cape Vincent

	Assessed valuation
Tax 1918	$13 594 ..
Real tax	10 522 36
Real increase	$3 071 64

Expenditures 1916–17 and budget 1917–18	
Debt services	
1917–18	.....
1916–17	$504 04
	$504 04
Outlay	
1917–18	$330 ..
1916–17	196 69
	$133 31
Total	
1917–18	$16 706 ..
1916–17	14 430 27
	$2 275 73

Town of Clayton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$65 725	.0080
2	1	77 520	.0049
3	1	37 820	.0057
4	1	53 660	.0061
5	Contract	34 250	.0022
6	3	130 000	.0088
7	1	47 270	.0061
9	1	32 550	.0055
10	1	51 675	.0065
11	1	33 000	.0072
12	1	92 300	.0035
13	1	176 385	.0019
14	1	33 840	.0061
15	1	92 410	.0048
16	1	54 050	.0075
17	1	51 500	.0057
18	1	47 080	.0053
19	1	24 400	.0102
20	1	74 040	.0031
21	1	48 820	.0059
22	1	69 821	.0045
23	1	50 500	.0064
24	Contract	52 126	
Total	23	$1 430 742	.0052
Average rate		.....	.00572
Total 1917–18		$1 413 696	.008
Balance 1916		$633 20	
Balance 1917		585 85	
		$47 35	
Tax 1917		7 469 38	
Real tax		$7 516 73	
Tax 1918		$11 309 57	
Real tax 1917		7 516 73	
Real increase		$3 792 84	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$325 ..
1916–17	27 ..
	$298 ..
Instruction	
1917–18	$11 760 ..
1916–17	9 135 44
	$2 624 56
Operation	
1917–18	$1 400 ..
1916–17	730 53
	$669 47
Maintenance	
1917–18	$550 ..
1916–17	917 53
	$367 53
Auxiliary	
1917–18	$645 ..
1916–17	349 88
	$295 12
Fixed charges	
1917–18	$50 ..
1916–17	110 14
	$60 14
Debt services	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$195 ..
1916–17	.....
	$195 ..
Total	
1917–18	$14 925 ..
1916–17	11 270 52
	$3 654 48

Town of Champion

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$53 491	.0069
3	1	59 118	.0057
4	1	50 350	.007
5	Contract	53 144	.....
6	1	43 500	.0055

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$510 ..
1916–17	36 ..
	$474 ..

Jefferson county — *Continued*

Town of Champion

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
7	1	68 170	.0050
8	1	86 100	.0054
9	2	202 244	.0057
10	1	67 500	.0050
11	1	81 970	.0043
12	1	47 942	.0135
13	1	42 012	.0070
14	1	26 870	.0092
15	Contract	26 137	.0052
16	1	45 000	.0056
Total	14	$953 548	.00578
Average			.0065
Total 1917–18		$945 960	.0095
Balance 1916		$413 67	
Balance 1917		130 91	
		$282 76	
Tax 1917		5 516 86	
Real tax		$5 799 62	
Tax 1918		$8 986 62	
Real tax 1917		5 799 62	
Real increase		$3 187 ..	

Expenditures 1916–17 and budget 1917–18		
Instruction		
1917–18	$5 950 ..	
1916–17	5 732 ..	
		$218 ..
Operation		
1917–18	$1 050 ..	
1916–17	783 ..	
		$267 ..
Maintenance		
1917–18	$1 500 ..	
1916–17	638 ..	
		$862 ..
Auxiliary		
1917–18	$550 ..	
1916–17	482 ..	
		$68 ..
Fixed charges		
1917–18	$500 ..	
1916–17	161 ..	
		$500–$161
Debt service		
1917–18	$800 ..	
1916–17	16 ..	
		$784 ..
Outlay		
1917–18	$100 ..	
1916–17	465 ..	
		$365 ..
Total		
1917–18	$10 960 ..	
1916–17	8 313 ..	
		$2 647 ..

Town of Ellisburg, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$83 144	.0035
2	2	136 266	.0069
3	1	79 881	.0043
4	1	43 032	.0075
5	1	83 986	.0041
6	1	51 630	.0050
7	1	57 167	.0046
11	.....	.....	.....
12	1	55 850	.0051
17	1	58 422	.0056
25	4	234 459	.0070
27	1	45 384	.0055
Total	15	$929 221	.0057
Average rate		.....	.0054
Total 1917–18		$929 753	.008
Balance 1917		$522 33	
Balance 1916		352 24	
		$170 09	
Tax 1917		5 263 18	
Real tax		$5 093 09	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	.....	
1916–17	$17 ..	
		$17 ..
Instruction		
1917–18	$6 334 ..	
1916–17	6 302 ..	
		$32 ..
Operation		
1917–18	$976 ..	
1916–17	900 ..	
		$76 ..
Maintenance		
1917–18	$780 ..	
1916–17	312 ..	
		$468 ..
Auxiliary		
1917–18	.....	
1916–17	$25 ..	
		$25 ..

Jefferson county — *Continued*

Town of Ellisburg, Unit No. 1

	Assessed valuation
Tax 1918	$7 297 50
Real tax 1917	5 092 09
Real increase	$2 204 41

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	.....
1916–17	$96 ..
	$96 ..
Debt service	
1917–18	.....
1916–17	$6 ..
	$6 ..
Supplies	
1917–18	$292 50
1916–17	.....
	$292 50
Outlay	
1917–18	.....
1916–17	$13 ..
	$13 ..
Total	
1917–18	*$8 382 50
1916–17	7 671 ..
	$711 50

* $9,297.50 given in budget as total.

Town of Ellisburg, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
8	2	$193 664	.0065
9	1	70 104	.0043
10	1	89 980	.0035
13	1	56 490	.0055
14	2	141 121	.006
15	1	37 760	.0063
16	1	57 471	.005
18	7	220 039	.0075
19	1	54 770	.0052
20	1	59 565	.0047
21	1	62 638	.0053
22	1	35 087	.0080
23	Contract	37 719	.....
24	.....	94 549	.0025
26	1	70 460	.0048
Total	21	$1 281 417	.0054
Average rate		.....	.0054
Total 1917–18		$1 286 965	.0075
Balance 1916		$1 013 66	
Balance 1917		557 83	
		$455 83	
Tax 1917		6 972 09	
Real tax		$7 427 92	
Tax 1918		$9 552 28	
Real tax 1917		7 427 92	
Real increase		$2 124 36	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$305 ..
1916–17	22 ..
	$283 ..
Instruction	
1917–18	$7 692 ..
1916–17	12 075 ..
	$4 383 ..
Operation	
1917–18	$775 ..
1916–17	1 655 ..
	$880 ..
Maintenance	
1917–18	$1 100 ..
1916–17	676 ..
	$424 ..
Auxiliary	
1917–18	$1 925 ..
1916–17	125 ..
	$1 800 ..
Fixed charges	
1917–18	$100 ..
1916–17	115 ..
	$15 ..
Debt service	
1917–18	$1 530 ..
1916–17	9 ..
	$1 521 ..
Outlay	
1917–18	$300 ..
1916–17	30 ..
	$270 ..
Total	
1917–18	$13 727 ..
1916–17	14 707 ..
	$980 ..

Jefferson county — *Continued*

Town of Henderson

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$60 200	.0055
2	1	68 410	.005
3	1	84 750	.0035
4	1	62 350	.0057
5	Contract	51 890	.0054
6	Contract	50 350	.0020
7	Contract	46 550	.0025
8	4	220 950	.0091
9	1	112 500	.0021
10	1	85 280	.0034
11	1	42 850	.008
12	1	127 730	.0040
13	1	76 480	.004
Total	13	$1 090 290	.0052
Average rate			.0046
Total 1917–18		$1 095 060	.0069
Balance 1917		$797 87	
Balance 1916		532 26	
		$265 61	
Tax 1917		$5 626 54	
		265 61	
Real tax		$5 360 93	
Tax 1918		$7 555 25	
Real tax 1917		5 360 93	
Real increase		$2 194 32	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$340 ..
1916–17	51 ..
	$289 ..
Instruction	
1917–18	$6 449 ..
1916–17	6 054 ..
	$395 ..
Operation	
1917–18	$906 ..
1916–17	736 ..
	$170 ..
Maintenance	
1917–18	$290 ..
1916–17	196 ..
	$94 ..
Auxiliary	
1917–18	$1 740 ..
1916–17	863 ..
	$877 ..
Fixed charges	
1917–18	$100 ..
1916–17	80 ..
	$20 ..
Debt service	
1917–18	.....
1916–17	$363 ..
	$363 ..
Outlay	
1917–18	$150 ..
1916–17	60 ..
	$90 ..
Total	
1917–18	$9 975 ..
1916–17	8 403 ..
	$1 572 ..

Town of Houndsfield

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	7	$344 396	.0130
2	Contract	60 400	.0039
3	1	104 265	.0036
4	1	64 475	.0050
5	.....	130 124	.0027
6	1	96 585	.0040
7	1	93 020	.0040
8	1	40 585	.0060
9	1	52 145	.0045
10	1	15 125	.0109
11	1	102 200	.0042
12	1	14 825	.0125
13	1	79 958	.0036
14	1	77 898	.0046
15	1	161 330	.0030
16	1	48 685	.0041
Total	20	$1 486 016	.0061
Average rate			.0056
Total 1917–18		$1 456 689	.0080
Balance 1916		$578 42	
Balance 1917		417 77	
		$160 65	
Tax 1917		9 093 37	
Real tax		$9 254 02	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$425 ..
1916–17	156 60
	$268 40
Instruction	
1917–18	$11 573 ..
1916–17	9 836 04
	$1 736 96
Operation	
1917–18	$1 650 ..
1916–17	1 232 57
	$417 43
Maintenance	
1917–18	$400 ..
1916–17	592 03
	$192 03
Auxiliary	
1917–18	$600 ..
1916–17	388 63
	$211 37
Fixed charges	
1917–18	$100 ..
1916–17	127 69
	$27 69

Jefferson county — *Continued*

Town of Oundsfield

	Assessed valuation
Tax 1918	$12 759 11
Real tax 1917	9 254 02
Real increase	$3 505 09

Expenditures 1916–17 and budget 1917–18	
Not classified	
1917–18	$200 ..
1916–17	.....
	$200 ..
Debt service	
1917–18	.....
1916–17	$192 24
	$192 24
Incidentals	
1917–18	$500 ..
1916–17	.....
	$500 ..
Outlay	
1917–18	$50 ..
1916–17	248 35
	$198 35
Total	
1917–18	$15 498 ..
1916–17	12 774 15
	$2 723 85

Town of Le Ray

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$160 085	.0035
2	1	97 770	.0046
3	5	339 044	.0100
4	1	57 479	.0050
5	1	77 372	.0050
6	1	47 663	.0079
7	1	59 678	.0052
8	1	39 076	.0067
9	1	41 996	.0075
10	1	94 297	.0039
11	1	41 660	.0083
12	1	67 537	.0055
13	1	46 150	.006
14	1	72 433	.0059
15	1	65 416	.0050
Total	19	$1 307 656	.00698
Average rate		.....	.006
Total 1917–18		$1 438 356	.0073

Balance 1917	$622 13
Balance 1916	373 02
	$249 11
Tax 1917	8 456 29
Real tax	$8 207 18
Tax 1918	$10 500 00
Real tax 1917	8 207 18
Real increase	$2 292 82

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$425 ..
1916–17	11 ..
	$414 ..
Instruction	
1917–18	$9 550 ..
1916–17	8 597 ..
	$953 ..
Operation	
1917–18	$1 481 ..
1916–17	1 129 ..
	$352 ..
Maintenance	
1917–18	$500 ..
1916–17	900 ..
	$400 ..
Auxiliary	
1917–18	$500 ..
1916–17	347 ..
	$153 ..
Fixed charges	
1917–18	$300 ..
1916–17	110 ..
	$210 ..
Debt service	
1917–18	.....
1916–17	$26 ..
	$26 ..
Outlay	
1917–18	$100 00
1016–17	82 ..
	$18 ..
Total	
1917–18	$12 856 ..
1916–17	11 202 ..
	$1 654 ..

Jefferson county — *Continued*

Town of Lorraine

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$107 780	.0036
2	1	36 050	.0090
3	2	95 950	.0083
4	Contract	30 330	.0057
5	1	29 070	.0077
6	Contract	37 180	.0047
7	Contract	21 970	.0018
8	1	30 030	.008
9	1	45 700	.0057
10	1	27 000	.0079
11	1	27 625	.0094
12	1	30 690	.0073
13	1	23 600	.0085
Total	11	$542 975	.0065
Average rate			.0067
Total 1917–18		$540 544	.0085
Balance 1916		$292 79	
Balance 1917		195 96	
		$96 83	
Tax 1917		3 518 78	
Real tax		$3 615 61	
Tax 1918		$4 594 94	
Real tax 1917		3 615 61	
Real increase		$973 33	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$250 ..
1916–17	3 ..
	$247 ..
Instruction	
1917–18	$4 535 ..
1916–17	4 442 ..
	$93 ..
Operation	
1917–18	$420 ..
1916–17	388 ..
	$32 ..
Maintenance	
1917–18	$240 ..
1916–17	347 ..
	$107 ..
Auxiliary	
1917–18	$1 350 ..
1916–17	593 ..
	$757 ..
Fixed charges	
1917–18	$25 ..
1916–17	70 ..
	$45 ..
Debt service	
1917–18	.....
1916–17	$12 ..
	$12 ..
Outlay	
1917–18	$50 ..
1916–17	29 ..
	$21 ..
Total	
1917–18	$6 870 ..
1916–17	5 884 ..
	$986 ..

Town of Lyme, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$92 973	.0030
2	1	68 401	.0034
4	6	335 327	.0100
8	1	100 508	.0029
9	1	49 680	.0054
10	1	222 156	.0020
Total	11	$869 045	.0057
Average rate			.0045
Total 1917–18		$90 000	.070
Balance 1916		$920 27	
Balance 1917		869 59	
		$50 68	
Tax 1917		4 978 79	
Real tax		$5 029 47	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$475 ..
1916–17	75 59
	$399 41
Instruction	
1917–18	$5 900 ..
1916–17	5 215 67
	$684 33
Operation	
1917–18	$762 ..
1916–17	626 23
	$135 77
Maintenance	
1917–18	$135 ..
1916–17	374 29
	$239 29

Jefferson county — *Continued*

Town of Lyme, Unit No. 1

	Assessed valuation
Tax 1918	$6 300 ..
Real tax	5 029 47
Real increase	$1 270 53

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$225 ..
1916–17	303 43
	$78 43
Fixed charges	
1917–18	$48 ..
1916–17	114 33
	$66 33
Debt service	
1917–18	.....
1916–17	$5 78
	$5 78
Incidentals	
1917–18	$142 95
1916–17	.....
	$142 95
Outlay	
1917–18	$35 ..
1916–17	113 31
	$78 31
Total	
1917–18	$7 722 95
1916–17	6 828 63
	$894 32

Town of Lyme Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
3	1	$55 684	.0042
5	4	206 145	.0075
6	1	53 450	.0053
7	1	42 325	.0060
11	1	111 881	.0032
12	1	47 150	.0050
13	1	57 295	.0042
14	1	39 830	.0050
15	1	87 998	.0040
Total	12	$701 758	.0052
Average rate		.....	.0049
Total 1917–18		$694 444	.0077
Balance 1916		$353 81	
Balance 1917		52 59	
		$301 22	
Tax 1917		3 700 38	
Real tax		$4 001 60	
Tax 1918		$5 378 95	
Real tax 1917		4 001 60	
Real increase		$1 377 35	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$235 ..
1916–17	9 63
	$225 37
Instruction	
1917–18	$5 958 ..
1916–17	5 208 22
	$749 78
Operation	
1917–18	$695 ..
1916–17	482 15
	$212 85
Maintenance	
1917–18	$100 ..
1916–17	42 42
	$57 58
Auxiliary	
1917–18	$50 ..
1916–17	37 45
	$12 55
Fixed charges	
1917–18	$135 ..
1916–17	137 40
	$2 40
Outlay	
1917–18	.....
1916–17	$33 20
	$33 20
Total	
1917–18	$7 173 ..
1916–17	5 950 47
	$1 222 53

Jefferson county — *Continued*

Town of Orleans

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$41 306	.0054
2	1	31 106	.0141
3	1	77 500	.0060
4	1	74 731	.0054
5	1	88 160	.0033
6	1	82 836	.0035
7	1	56 864	.0068
8	1	18 000	.017
9	1	68 490	.0054
10	1	63 392	.005
11	1	334 600	.002
12	1	72 890	.004
13	1	141 985	.0031
14	5	268 810	.012
15	1	68 360	.0049
16	1	52 777	.0080
17	1	37 777	.0063
18	1	41 920	.0081
Total	22	$1 621 504	.0058
Average rate		.....	.00668
Total 1917–18		$1 629 854	.009
Balance 1916		$1 146 63	
Balance 1917		697 37	
		$449 26	
Tax 1917		9 530 94	
Real tax		$9 980 20	
Tax 1918		$14 668 67	
Real tax 1917		9 980 20	
Real increase		$4 688 45	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$275 ..	
1916–17	30 69	
		$244 31
Instruction		
1917–18	$13 073 ..	
1916–17	10 049 22	
		$3 023 78
Operation		
1917–18	$2 745 ..	
1916–17	1 596 01	
		$1 148 99
Maintenance		
1917–18	$900 ..	
1916–17	703 78	
		$196 22
Auxiliary		
1917–18	$270 ..	
1916–17	385 08	
		$115 08
Fixed charges		
1917–18	$50 ..	
1916–17	132 42	
		$82 42
Debt service		
1917–18	.....	
1916–17	$214 89	
		$214 89
Outlay		
1917–18	$35 ..	
1916–17	275 74	
		$240 74
Total		
1917–18	$17 348 ..	
1916–17	13 387 83	
		$3 960 17

Town of Pamelia

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$93 070	.0037
2	1	137 640	.0027
3	1	73 450	.0052
4	1	35 100	.0069
5	1	72 780	.0042
6	1	58 100	.0059
7	1	54 705	.0055
8	1	47 050	.0065
9	1	97 490	.0050
10	1	74 757	.0038
11	Contract	37 100	.0020
Total	10	$781 242	.0044
Average rate		.....	.0047
Total 1917–18		$785 210	.0065
Balance 1916		$364 02	
Balance 1917		342 50	
		$21 52	
Tax 1917		3 440 31	
Real tax		$3 461 83	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$250 ..	
1916–17	1 34	
		$248 66
Instruction		
1917–18	$5 020 ..	
1916–17	4 296 30	
		$723 70
Operation		
1917–18	$550 ..	
1916–17	396 04	
		$153 96
Maintenance		
1917–18	$350 ..	
1916–17	181 23	
		$168 77
Auxiliary		
1917–18	$125 ..	
1916–17	55 31	
		$69 69

Jefferson county — *Continued*

Town of Pamelia

	Assessed valuation
Tax 1918	$5 094 12
Real tax 1917	3 461 83
Real increase	$1 632 29

Expenditures 1916–17 and budget 1917–18

Fixed charges	
1917–18	$50 ..
1916–17	42 ..
	$8 ..
Debt service	
1917–18	$100 ..
1916–17	.....
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$6 445 ..
1916–17	4 972 22
	$1 472 78

Town of Philadelphia

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$76 305	.0045
2	1	79 163	.0051
3	7	494 705	.0092
4	1	101 059	.0034
5	1	64 615	.0055
6	1	100 456	.0037
7	1	108 339	.0033
8	Contract	107 286	.0034
9	1	116 314	.0020
Total	14	$1 248 242	.00587
Average		.....	.0045
Total 1917–18		$1 243 854	.0065
Balance 1917		$668 23	
Balance 1916		530 36	
		$137 87	
Tax 1917		7 330 89	
Real tax		$7 193 12	
Tax 1918		$8 000 ..	
Real tax 1917		7 193 12	
Real increase		$806 98	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$375 ..
1916–17	40 ..
	$335 ..
Instruction	
1917–18	$7 500 ..
1916–17	6 888 ..
	$612 ..
Operation	
1917–18	$1 325 ..
1916–17	1 178 ..
	$147 ..
Maintenance	
1917–18	$200 ..
1916–17	776 ..
	$576 ..
Auxiliary	
1917–18	$720 ..
1916–17	633 ..
	$87 ..
Fixed charges	
1917–18	$100 ..
1916–17	375 ..
	$275 ..
Debt service	
1917–18	.....
1916–17	$41 ..
	$41 ..
Outlay	
1917–18	$100 ..
1916–17	15 ..
	$85 ..
Total	
1917–18	$10 320 ..
1916–17	9 946 ..
	$347 ..

Jefferson county — *Continued*

Town of Rodman

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$87 911	.0043
2	2	155 425	.0078
3	1	52 701	.0051
4	1	88 381	.0047
5	1	58 297	.0060
6	1	98 080	.0034
7	1	38 857	.0069
8	1	39 806	.0154
9	1	20 810	.0063
10	1	40 856	.0067
11	1	41 530	.0095
12	1	23 330	.0110
13	1	65 050	.0050
Total	14	$813 034	.0064
Average rate			.0071
Total 1917–18		$798 465	.80
Balance 1916		$344 83	
Balance 1917		296 10	
		$48 73	
Tax 1917		5 230 14	
Real tax		$5 278 87	
Tax 1918		$6 387 72	
Real tax 1917		5 278 87	
Real increase		$1 108 85	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$225 ..
1916–17	.....
	$225 ..
Instruction	
1917–18	$6 075 ..
1916–17	5 728 88
	$346 12
Operation	
1917–18	$600 ..
1916–17	522 18
	$77 82
Maintenance	
1917–18	$350 ..
1916–17	805 57
	$455 57
Auxiliary	
1917–18	$275 ..
1916–17	207 10
	$67 90
Fixed charges	
1917–18	$75 ..
1916–17	68 42
	$6 58
Debt service	
1917–18	.....
1916–17	$323 79
	$323 79
Outlay	
1917–18	$150 ..
1916–17	6 25
	$143 75
Total	
1917–18	$7 750 ..
1916–17	7 662 19
	$87 81

Town of Rutland, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
4	1	$81 480	.0049
5	1	68 200	.0050
7	5	305 462	.0100
12	Contract	19 115	.....
Total	7	$474 257	.008
Average rate			.0066
Total 1917–18		$511 210	1.20
Balance 1916		$683 95	
Balance 1917		.....	
		$683 95	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$185 00
1916–17	.....
	$185 ..
Instruction	
1917–18	$4 275 ..
1916–17	3 962 41
	$312 59
Operation	
1917–18	$900 ..
1916–17	598 56
	$301 44

Jefferson county — *Continued*

Town of Rutland, Unit No. 1

	Assessed valuation
Tax 1917	$3 795 90
Real tax	$4 479 85
Tax 1918	$6 134 ..
Real tax 1917	4 479 85
	$1 654 15

Expenditures 1916–17 and budget 1917–18	
Maintenance	
1917–18	$525 ..
1916–17	384 57
	$140 43
Auxiliary	
1917–18	$75 ..
1916–17	157 12
	$82 12
Fixed charges	
1917–18	$218 52
1916–17	.....
	$218 52
Debt service	
1917–18	$750 00
1916–17	796 05
	$46 05
Outlay	
1917–18	$195 ..
1916–17	48 63
	$146 37
Total	
1917–18	$7 123 52
1916–17	6 031 95
	$1 091 57

Town of Rutland, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$58 593	.0065
2	1	68 240	.0049
3	1	16 225	.0120
6	1	65 000	.0046
8	7	496 440	.0099
9	Contract	74 400	.0010
10	1	36 580	.0064
11	1	30 290	.0055
Total	13	$845 768	.0078
Average rate		.....	.0064
Total 1917–18		$876 650	.90
Balance 1916		$671 63	
Balance 1917		160 42	
		$511 21	
Tax 1917		6 608 16	
Real tax		$7 119 37	
Tax 1918		$7 889 ..	
Real tax 1917		7 119 37	
		$769 63	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$175 ..
1916–17	99 81
	$75 19
Instruction	
1917–18	$6 650 ..
1916–17	6 784 34
	$134 34
Operation	
1917–18	$1 000 ..
1916–17	1 178 65
	$178 65
Maintenance	
1917–18	$225 ..
1916–17	170 16
	$54 84
Auxiliary	
1917–18	$350 ..
1916–17	260 49
	$89 61
Fixed charges	
1917–18	$150 ..
1916–17	84 41
	$55 59
Debt service	
1917–18	$550 ..
1916–17	991 99
	$441 99
Outlay	
1917–18	$100 ..
1916–17	169 80
	$69 80
Total	
1917–18	$9 200 ..
1916–17	9 739 65
	$539 65

Jefferson county — *Continued*

Town of Theresa

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	8	$462 631	.0090
2	1	41 486	.0074
3	1	48 594	.0062
4	1	50 020	.0050
5	1	17 850	.0136
6	1	37 900	.0076
7	1	87 498	.0040
8	1	28 950	.0095
9	1	104 826	.0035
10	1	31 710	.0070
11	1	61 888	.0045
12	Contract	46 194	.0029
13	1	93 816	.0035
14	1	81 500	.0049
Total	20	$1 194 863	.0016
Average rate			.0063
Total 1917–18		$1 092 950	.009
Balance 1916		$1 942 01	
Balance 1917		1 513 80	
		$428 21	
Tax 1917		7 923 30	
Real tax		$8 351 51	
Tax 1918		$9 836 55	
Real tax 1917		8 351 51	
Real increase		$1 485 04	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$550 ..
1916–17	86 51
	$463 49
Instruction	
1917–18	$9 900 ..
1916–17	9 547 55
	$352 45
Operation	
1917–18	$1 400 ..
1916–17	1 449 20
	$49 20
Maintenance	
1917–18	$700 ..
1916–17	476 94
	$223 06
Auxiliary	
1917–18	$700 ..
1916–17	320 93
	$379 07
Fixed charges	
1917–18	$200 00
1916–17	231 92
	$31 92
Outlay	
1917–18	$100 ..
1916–17	250 43
	$150 43
Total	
1917–18	$13 550 ..
1916–17	12 363 48
	$1 186 52

Town of Watertown

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$50 569	.0066
2	1	63 862	.0056
3	1	44 491	.0068
4	1	69 763	.0052
5	..	84 442	.0040
6	1	54 000	.0069
7	1	59 562	.0055
8	1	79 015	.0039
9	1	60 435	.0075
10	1	35 089	.0068
11	1	115 530	.0025
12	1	112 000	.0034
13	Contract	69 109	.....
14	Contract	14 600	.....
15	..	.....	.....
Total	11	$912 557	.0044
Average rate		.....	.0054
Total 1917–18		$965 550	.50
Balance 1916		$570 68	
Balance 1917		593 94	
		$23 26	
Tax 1917		4 077 99	
Real tax		$4 054 73	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$325 ..
1916–17	25 ..
	$300 ..
Instruction	
1917–18	$5 113 47
1916–17	4 635 35
	$478 12
Operation	
1917–18	$650 ..
1916–17	487 91
	$162 09
Maintenance	
1917–18	$300 ..
1916–17	174 62
	$125 38
Auxiliary	
1917–18	$450 ..
1916–17	410 90
	$39 10
Fixed charges	
1917–18	$75 ..
1916–17	53 79
	$53 79

Jefferson county — *Continued*

Town of Watertown

	Assessed valuation
Tax 1918	$4 827 ..
Real tax 1917	4 054 73
Real increase	$772 27

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$50 ..
1916–17	18 68
	$31 32
Outlay	
1917–18	$125 ..
1916–17	21 87
	$103 13
Total	
1917–18	$7 013 47
1916–17	5 828 12
	$1 185 35

Town of Wilna

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$31 247	.0068
3	1	48 951	.007
4	3	165 738	.0148
5	1	25 240	.01
6	1	52 047	.0062
7	1	45 479	.0060
8	2	268 570	.0041
9	1	145 868	.....
10	1	46 450	.0065
11	1	14 463	.0156
12	1	33 864	.0080
13	1	64 000	.0043
14	3	500 000	.006
15	1	47 440	.0055
16	1	35 500	.0086
Total	20	$1 524 857	.00629
Average		.....	.0078
Total 1917–18		$1 524 845	.0071

Balance 1916	$1 974 72
Balance 1917	1 640 22
	$334 50
Tax 1917	9 595 96
Real tax	$9 930 46
Tax 1918	$11 719 ..
Real tax 1917	9 930 46
Real increase	$1 788 54

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$425 ..
1916–17	316 ..
	$109 ..
Instruction	
1917–18	$9 300 ..
1916–17	8 273 ..
	$1 027 ..
Operation	
1917–18	$1 650 ..
1916–17	1 626 ..
	$24 ..
Maintenance	
1917–18	$600 ..
1916–17	1 135 ..
	$535 ..
Auxiliary	
1917–18	$600 ..
1916–17	668 ..
	$68 ..
Fixed charges	
1917–18	$500 ..
1916–17	269 ..
	$231 ..
Debt service	
1917–18	$1 200 ..
1916–17	1 522 ..
	$322 ..
Outlay	
1917–18	$250 ..
1916–17	1 ..
	$249 ..
Total	
1917–18	$14 525 ..
1916–17	13 810 ..
	$715 ..

Town of Worth

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$50 000	.0081
2	1	35 200	.0071
3	1	23 675	.0101
4	1	34 250	.0069
5	1	30 199	.0085

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$115 ..
1916–17	3 10
	$111 90

Jefferson County — *Concluded*

Town of Worth

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
6	..	.....	.....
7	1	$21 520	.0084
8	1	14 600	.0148
Total	7	$209 444	.0085
Average rate		.....	.0091
Total 1917–18		$212 050	.014
Balance 1916		$290 86	
Balance 1917		175 71	
		$115 15	
Tax 1917		1 784 38	
Real tax		$1 899 53	
Tax 1918		$2 968 70	
Real tax 1917		1 899 53	
Real increase		$1 069 17	

Expenditures 1916–17 and budget 1917–18	
Instruction	
1917–18.....	$3 172 ..
1916–17.....	2 750 21
	$421 79
Operation	
1917–18.....	$277 76
1916–17.....	185 58
	$92 18
Maintenance	
1917–18.....	$360 ..
1916–17.....	150 99
	$209 01
Auxiliary	
1917–18.....	$305 ..
1916–17.....	6 38
	$298 62
Fixed charges	
1917–18.....	$15 ..
1916–17.....	36 69
	$21 69
Outlay	
1917–18.....	$25 ..
1916–17.....	4 ..
	$21 ..
Total	
1917–18.....	$4 269 76
1916–17.....	3 136 95
	$1 132 81

Lewis county

Town of Croghan

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$144 028	.0052
2	2	139 383	.0051
3	1	33 320	.01
4	1	24 750	.008
5	1	45 730	.0065
6	1	48 230	.0065
7	1	66 500	.0059
8	1	23 690	.0115
9	1	28 515	.0082
10	1	17 580	.0110
11	1	60 830	.0054
12	..	.....	.....
13	1	17 970	.0172
14	1	32 780	.006
15	1	17 922	.0172
16	1	20 610	.0132
17	..	.....	.....
18	1	42 940	.008
19	..	.....	.....
20	1	28 350	.0104
21	1	101 065	.0038
22	1	110 100	.0034
23	1	11 990	.0265
Total	21	$1 016 283	.0067
Average rate		.....	.0095
Total 1917–18		$1 121 663	.0114
Balance 1916		$1 123 91	
Balance 1917		478 02	
		$645 89	
Tax 1917		6 827 33	
Real tax 1917		$7 473 22	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$795 ..
1916–17.....	87 29
	$707 71
Instruction	
1917–18.....	$9 677 ..
1916–17.....	8 280 28
	$1 396 72
Operation	
1917–18.....	$1 920 ..
1916–17.....	1 111 77
	$808 23
Maintenance	
1917–18.....	$750 ..
1916–17.....	739 53
	$10 47
Auxiliary	
1917–18.....	$550 ..
1916–17.....	323 ..
	$227 ..
Fixed charges	
1917–18.....	$700 ..
1916–17.....	120 18
	$579 82
Debt service	
1917–18.....	.....
1916–17.....	$28 80
	$28 80

Lewis county — *Continued*

Town of Croghan

	Assessed valuation
Tax 1918	$12 755 ..
Real tax 1917	7 473 22
Real increase	$5 281 78

Expenditures 1916–17 and budget 1917–18

Outlay	
1917–18	$1 563 ..
1916–17	239 87
	$1 323 13
Total	
1917–18	$15 955 ..
1916–17	10 930 72
	$5 024 28

Town of Denmark

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	6	$303 071	.019
3	1	38 468	.0054
4	Contract	38 463	.0052
5	1	61 375	.0044
6	2	140 158	.0044
8	1	60 630	.0078
9	1	63 133	.0045
10	1	28 799	.0078
12	1	43 850	.008
13	1	55 504	.0066
16	2	168 951	.006
17	1	90 496	.0033
Total	18	$1 092 898	.00844
Average rate		.....	.0069
Total 1917–18		.....	.....
Balance 1916		$541 02	
Balance 1917		12 46	
		$528 56	
Tax 1917		9 224 33	
Real tax		$9 752 89	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$804 ..
1916–17	76 21
	$727 79
Instruction	
1917–18	$9 918 ..
1916–17	8 024 52
	$1 893 48
Operation	
1917–18	$2 392 ..
1916–17	1 557 22
	$834 78
Maintenance	
1917–18	$1 025 ..
1916–17	746 18
	$278 82
Auxiliary	
1917–18	$350 ..
1916–17	442 13
	$92 13
Fixed charges	
1917–18	$307 ..
1916–17	75 40
	$231 60
Debt service	
1917–18	$1 050 ..
1916–17	1 890 52
	$840 52
Outlay	
1917–18	$950 ..
1916–17	976 61
	$26 61
Total	
1917–18	$16 796 ..
1916–17	13 788 79
	$3 007 21

Town of Diana

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$50 328	.0070
2	1	11 029	.0190
3	1	46 522	.0050
4	.....	.....	.....
5	.....	.....	.....
6	8	235 643	.0249
7	1	44 484	.0050
8	1	22 582	.0136
9	1	23 746	.0136
10	1	19 920	.0105

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$750 ..
1916–17	193 02
	$556 98
Instruction	
1917–18	$10 095 ..
1916–17	9 825 40
	$269 60

Lewis county — *Continued*

Town of Diana

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
11	1	$21 210	.0119
12	1	12 135	.0150
13	.....	.....	.....
14	1	9 040	.0212
15	.....	.....	.....
16	1	12 906	.0199
17	1	14 251	.0140
Total	20	$523 796	.0168
Average rate		.....	.0138
Total 1917–18		$533 464	.02426
Balance 1916		$818 98	
Balance 1917		253 04	
		$565 94	
Tax 1917		8 809 04	
Real tax 1917		$9 374 98	
Tax 1918		$12 945 00	
Real tax 1917		9 374 98	
Real increase		$3 570 02	

Expenditures 1916–17 and budget 1917–18		
Operation		
1917–18	$2 080 ..	
1916–17	1 230 07	
		$849 93
Maintenance		
1917–18	$660 ..	
1916–17	541 88	
		$118 12
Auxiliary		
1917–18	$560 ..	
1916–17	322 75	
		$237 25
Fixed charges		
1917–18	$700 ..	
1916–17	175 50	
		$524 50
Debt service		
1917–18	$800 ..	
1916 17	934 79	
		$134 79
Outlay		
1917–18	$1 300 ..	
1916–17	155 97	
		$1 144 03
Total		
1917–18	$16 945 ..	
1916–17	13 379 38	
		$3 565 62

Town of Greig

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$41 446	.0030
2	1	10 960	.0155
3	1	17 163	.0117
4	2	39 610	.016
5	1	19 527	.0130
6	1	67 060	.0042
Total	7	$195 766	.0085
Average rate		.....	.0106
Total 1917–18		$202 509	.0155
Balance 1916		$202 50	
Balance 1917		92 90	
		$109 60	
Tax 1917		1 664 23	
Real tax		$1 773 83	
Tax 1918		$3 138 90	
Real tax 1917		1 773 83	
Real increase		$1 365 07	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$217 ..	
1916–17	5 15	
		$211 85
Instruction		
1917–18	$3 164 ..	
1916–17	2 706 42	
		$457 58
Operation		
1917–18	$409 ..	
1916–17	255 20	
		$153 80
Maintenance		
1917–18	$297 ..	
1916–17	84 37	
		$212 63
Auxiliary		
1917–18	.....	
1916–17	$79 89	
		$79 89
Fixed charges		
1917–18	$231 ..	
1916–17	26 28	
		$204 72
Outlay		
1917–18	$240 ..	
1916–17	7 78	
		$232 22
Total		
1917–18	$4 558 ..	
1916–17	3 165 09	
		$1 392 91

Lewis county — *Continued*

Town of Harrisburg

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$42 407	.0057
2	1	48 425	.005
3	1	32 535	.0095
4	1	38 605	.0067
5	1	26 978	.0071
6	1	23 295	.01
7	1	42 891	.008
8	1	33 352	.0064
9	1	22 380	.01
10	1	21 015	.01
11	1	59 825	.004
Total	11	$391 708	.00695
Average rate	.....	.....	.00814
Balance 1916		$307 82	
Balance 1917		60	
		$307 22	
Tax 1917		2 724 44	
Real tax		$3 031 66	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$317 85
1916–17	.....
	$317 85
Instruction	
1917–18	$5 461 ..
1916–17	3 900 47
	$1 560 53
Operation	
1917–18	$605 ..
1916–17	316 22
	$288 78
Maintenance	
1917–18	$215 ..
1916–17	564 45
	$349 45
Auxiliary	
1917–18	$50 ..
1916–17	34 97
	$15 03
Fixed charges	
1917–18	$139 ..
1916–17	21 37
	$117 63
Total	
1917–18	$6 787 85
1916–17	4 837 48
	$1 950 37

Town of High Market

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$20 075	.0149
2	1	29 610	.0085
3	1	56 709	.0085
4	Contract	15 845	.0045
5	1	47 500	.0065
6	1	17 940	.0122
7	1	21 380	.0149
8	1	34 065	.0132
Total	7	$243 124	.0099
Average rate	.....	.....	.0104
Total 1917–18		$266 891	.013
Balance 1916		$126 29	
Balance 1917		116 98	
		$9 31	
Tax 1917		2 400 28	
Real tax		$2 409 59	
Tax 1918		$3 469 62	
Real tax 1917		2 409 59	
Real increase		$1 060 03	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$320 ..
1916–17	.....
	$320 ..
Instruction	
1917–18	$3 591 50
1916–17	2 943 99
	$647 51
Operation	
1917–18	$370 ..
1916–17	274 60
	$95 40
Maintenance	
1917–18	85 ..
1916–17	221 10
	$136 10
Auxiliary	
1917–18	$246 ..
1916–17	253 33
	$7 33
Fixed charges	
1917–18	$260 67
1916–17	73 04
	$187 63
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$8 ..
1916–17	145 59
	$137 59
Total	
1917–18	$4 881 17
1916–17	3 911 65
	$969 52

Lewis county — *Continued*

Town of Lewis

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$13 868	.0159
2	1	29 050	.0113
3	1	7 350	.0326
4	1	19 330	.0135
5	1	9 350	.0278
6	1	9 230	.0336
7	1	27 200	.0085
8	1	20 390	.0157
9	.....	Joint	.....
10	2	42 741	.0146
11	1	33 650	.0089
Total	11	$212 159	.0146
Average rate		.....	.0182
Total 1917–18		$211 607	.0199
Balance 1916		$300 80	
Balance 1917		92 46	
		$208 34	
Tax 1917		3 093 09	
Real tax		$3 301 43	
Tax 1918		$4 211 39	
Real tax 1917		3 301 43	
Real increase		$909 96	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$474 50
1916–17	.....
	$474 50
Instruction	
1917–18	$4 934 ..
1916–17	4 548 73
	$385 27
Operation	
1917–18	$360 ..
1916 17	308 02
	$51 98
Maintenance	
1917–18	$110 ..
1916–17	136 96
	$26 96
Auxiliary	
1917–18	$37 ..
1916–17	34 05
	$2 95
Fixed charges	
1917–18	$180 ..
1916–17	88 01
	$91 99
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$11 ..
1916–17	175 42
	$164 42
Total	
1917–18	$6 106 50
1916–17	5 291 19
	$815 31

Town of Leyden

Dist.	Teachers	Assessed valuation	Tax rate 1917–18
1	1	$21 780	.0113
2	1	64 374	.0050
3	1	67 997	.0058
4	1	28 058	.0092
5	1	28 025	.0081
6	1	36 277	.0069
7	1	28 415	.0087
8	1	19 542	.0134
9	.....	Joint	.....
10	1	36 680	.0085
11	1	31 950	.0065
12	1	39 672	.0066
13	1	27 060	.0085
14	1	40 731	.0061
15	6	228 269	.0154
16	1	46 545	.0054
Total	20	$745 375	.0097
Average rate		.....	.0084
Total 1917–18		$765 965	.01299
Balance 1916		$860 56	
Balance 1917		471 40	
		$389 16	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$1 050 ..
1916–17	151 25
	$989 75
Instruction	
1917–18	$9 817 ..
1916–17	8 488 91
	$1 328 09
Operation	
1917–18	$1 235 ..
1916–17	1 117 49
	$117 51
Maintenance	
1917–18	$325 ..
1916–17	483 71
	$158 71
Auxiliary	
1917–18	$20 ..
1916–17	316 03
	$296 03

Lewis county — *Continued*

Town of Leyden

	Assessed valuation
Tax 1917	$7 229 91
Real tax	$7 619 07
Tax 1918	$9 950 ..
Real increase	$2 330 93

Expenditures 1916–17 and budget 1917–18

Fixed charges	
1917–18	$510 ..
1916–17	215 99
	$294 01
Debt service	
1917–18	.....
1916–17	$270 ..
	$270 ..
Outlay	
1917–18	$218 ..
1916–17	171 79
	$46 21
Total	
1917–18	$13 175 ..
1916–17	11 215 17
	$1 959 83

Town of Lyonsdale

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$49 055	.0140
2	1	9 530	.025
3	1	30 590	.0085
4	.....	.....	.....
5	1	77 822	.0059
6	1	13 240	.0166
7	1	11 455	.0220
8	1	19 640	.014
9	2	115 430	.0096
Total	10	$326 762	.0106
Average rate		.....	.0145
Total 1917–18		$331 582	.0202
Balance 1916		$539 65	
Balance 1917		238 76	
		$300 89	
Tax 1917		3 434 83	
Real tax		$3 735 72	
Tax 1918		$6 696 97	
Real tax 1917		3 735 72	
Real increase		$2 961 25	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$515 ..
1916–17	19 ..
	$496 ..
Instruction	
1917–18	$4 550 ..
1916–17	3 752 79
	$797 21
Operation	
1917–18	$600 ..
1916–17	518 26
	$81 74
Maintenance	
1917–18	$300 ..
1916–17	803 17
	$503 17
Auxiliary	
1917–18	$262 ..
1916–17	122 48
	$139 52
Fixed charges	
1917–18	$95 ..
1916–17	75 62
	$19 38
Debt service	
1917–18	$54 27
1916–17	20 ..
	$54 27
Outlay	
1917–18	$330 ..
1916–17	26 51
	$303 49
Total	
1917–18	$6 672 ..
1916–17	5 372 10
	$1 299 90

Lewis county — *Continued*

Town of Lowville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
3	1	$57 349	.0055
4	1	38 713	.0044
5	1	56 178	.0047
6	1	77 950	.0034
7	1	49 950	.006
9	1	83 945	.0025
11	1	85 957	.004
Total	7	$450 042	.00417
Average rate			.00436
Balance 1916		$193 52	
Balance 1917			
		$193 52	
Tax 1917		1 877 38	
Real tax		$2 070 90	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$425 ..	
1916–17	.....	
		$425 ..
Instruction		
1917–18	$2 793 ..	
1916–17	2 542 71	
		$250 29
Operation		
1917–18	$575 ..	
1916–17	245 15	
		$329 85
Maintenance		
1917–18	$197 ..	
1916–17	219 35	
		$22 35
Auxiliary		
1917–18	$40 ..	
1916–17	59 62	
		$19 62
Fixed charges		
1917–18	$54 ..	
1916–17	4 75	
		$49 25
Debt service		
1917–18	.....	
1916–17	$8 99	
		$8 99
Outlay		
1917–18	$500 ..	
1916–17	4 08	
		$495 92
Total		
1917–18	$4 584 ..	
1916–17	3 084 65	
		$1 499 35

Town of Martinsburg

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$43 768	.0064
2	2	61 466	.0116
3	1	44 318	.0033
4	1	50 015	.0044
5	1	82 900	.003
6	1	53 800	.0054
7	1	88 321	.0035
8	2	74 489	.0115
9	1	40 088	.0068
10	1	29 541	.0075
11	1	30 950	.0082
12	1	39 150	.0064
13	1	13 550	.0153
14	1	29 700	.0068
15	1	22 150	.0151
16	1	15 400	.015
17	1	20 950	.016
18	1	32 110	.0084
19	Contract	14 450	.0075
Total	20	$787 116	.0073
Average rate			.0085
Total 1917–18		$781 000	.0071

Expenditures 1916–17 and budget 1917–18		
Control		
1916–17	$489 ..	
1916–17	21 40	
		$467 60
Instruction		
1917–18	$4 592 ..	
1916–17	7 530 03	
		$2 938 03
Operation		
1917–18	$1 210 ..	
1916–17	770 96	
		$439 04
Maintenance		
1917–18	$688 ..	
1916–17	514 38	
		$173 62
Auxiliary		
1917–18	$820 ..	
1916–17	385 61	
		$434 39

Lewis county — *Continued*

Town of Martinsburg

	Assessed valuation
Balance 1916	$638 63
Balance 1917	159 85
	$478 78
Tax 1917	5 750 22
Real tax	$6 129 ..
Tax 1918	$5 545 10
Real tax 1917	6 129 ..
Real increase	$583 90

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$505 ..
1916–17	262 86
	$242 14
Debt	
1917–18	.....
1916–17	$91 08
	$91 08
Outlay	
1917–18	$401 ..
1916–17	50 95
	$350 05
Total	
1917–18	$8 705 ..
1916–17	9 627 27
	$922 27

Town of Montague

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$24 280	.01
2	1	13 799	.01
3	1	12 430	.015
4	1	10 550	.02
5	1	71 000	.005
6	1	18 865	.02
7	1	28 730	.011
8	1	12 035	.02
9	1	33 720	.0053
Total	9	$225 409	.00974
Average rate	.....	.....	.0129
Balance 1916		$137 61	
Balance 1917		6 76	
		$130 85	
Tax 1917		2 196 41	
Real tax		$2 327 26	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$315 ..
1916–17	1 ..
	$314 ..
Instruction	
1917–18	$4 299 ..
1916–17	3 336 99
	$962 01
Operation	
1917–18	$380 ..
1916–17	220 56
	$159 44
Maintenance	
1917–18	$215 ..
1916–17	190 39
	$24 61
Auxiliary	
1917–18	.....
1916–17	$38 50
	$38 50
Fixed charges	
1917–18	$117 ..
1916–17	11 75
	$105 25
Debt service	
1917–18	.....
1916–17	$15 31
	$15 31
Outlay	
1917–18	$25 ..
1916–17	145 26
	$120 26
Total	
1917–18	$5 351 ..
1916–17	3 959 76
	$1 391 24

Lewis county — *Continued*

Town of New Bremen

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$49 567	.0052
2	1	23 306	.0140
3	2	87 976	.0091
4	1	22 250	.0102
5	1	29 173	.01
6	1	29 550	.0093
7	5	262 877	.011
8	1	19 630	.0112
9	.....	.....	.....
10	1	28 270	.009
11	1	9 900	.02
12	1	10 990	.0216
13	1	14 310	.014
Total	17	$587 799	.0105
Average rate		.....	.0121
Total 1917–18		$611 276	.01632
Balance 1916		$487 03	
Balance 1917		296 64	
		$190 39	
Tax 1917		6 180 19	
Real tax		$6 370 58	
Tax 1918		$9 792 ..	
Real tax 1917		6 370 58	
Real increase		$3 421 42	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$535 ..
1916–17	32 03
	$502 97
Instruction	
1917–18	$8 152 ..
1916–17	7 281 62
	$870 38
Operation	
1917–18	$1 090 ..
1916–17	966 89
	$123 11
Maintenance	
1917–18	$760 ..
1916–170	310 48
	$449 52
Auxiliary	
1917–18	$465 ..
1916–17	271 81
	$193 19
Fixed charges	
1917–18	$535 ..
1916–17	77 26
	$457 74
Debt service	
1917–18	.....
1916–17	$110 79
	$110 09
Outlay	
1917–18	$870 ..
1916–17	46 79
	$823 21
Total	
1917–18	$12 407 ..
1916–17	9 097 67
	$3 309 33

Town of Osceola

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$10 241	.0220
2	.....	Joint	.....
3	1	48 273	.0073
4	1	103 587	.0029
5	1	25 275	.0129
6	1	63 665	.0079
7	1	75 654	.0139
8	1	47 360	.0079
Total	7	$374 055	.0084
Average rate		.....	.0107
Total 1917–18		$396 704	.0123
Balance 1916		$447 42	
Balance 1917		239 96	
		$207 46	
Tax 1917		3 133 63	
Real tax		$3 341 09	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$365 ..
1916–17	.....
	$365 ..
Instruction	
1917–18	$3 994 ..
1916–17	3 084 48
	$909 52
Operation	
1917–18	$315 ..
1916–17	297 53
	$17 47
Maintenance	
1917–18	$135 ..
1916–17	230 55
	$95 55

Lewis county — *Continued*

Town of Osceola

	Assessed valuation
Tax 1918	$4 879 13
Real tax 1917	3 341 09
Real increase	$1 538 04

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$35 ..
1916–17	54 68
	$19 68
Fixed charges	
1917–18	$300 ..
1916–17	177 56
	$122 44
Debt service	
1917–18	$583 ..
1916–17	620 62
	$37 62
Outlay	
1917–18	$200 ..
1916–17	35 90
	$164 10
Total	
1917–18	$5 927 ..
1916–17	4 501 32
	$1 425 68

Town of Pinckney

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$63 870	.0122
2	1	24 730	.0085
3	1	22 290	.0125
4	1	15 280	.0115
6	1	32 180	.0087
7	1	31 480	.007
8	1	15 350	.0117
9	1	44 570	.007
10	1	17 150	.0099
11	Contract	19 100	.0031
12	1	41 225	.007
Total	11	$327 225	.009
Average rate		.....	.0090

Balance 1916	$267 54
Balance 1917	57
	$266 97
Tax 1917	2 959 31
Real tax	$3 226 28

Expenditures 1916–17 and budget 1917–18	
Control	
1917–1	$345 ..
1916–17	.....
	$345 ..
Instruction	
1917–18	$5 325 ..
1916–17	4 199 25
	$1 125 75
Operation	
1917–18	$640 ..
1916–17	443 64
	$196 36
Maintenance	
1917–18	$340 ..
1916–17	268 20
	$71 80
Auxiliary	
1917–18	$225 ..
1917–17	213 30
	$11 70
Fixed charges	
1917–18	$139 ..
1916–17	40 ..
	$99 ..
Outlay	
1917–18	$745 ..
1916–17	54 45
	$690 55
Total	
1917–18	$7 759 ..
1916–17	5 218 84
	$2 540 16

Lewis county — *Continued*

Town of Turin

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$28 911	.0094
2	1	53 762	.0057
3	1	54 360	.0048
4	1	60 018	.0059
5	Contract	31 175	.0040
6	1	58 747	.0056
7	1	51 423	.0050
8	1	50 015	.0050
9	4	152 659	.01
10	1	31 480	.0103
11	1	10 925	.0160
12	Contract	30 783	.0015
Total	13	$614 258	.0068
Average rate			.0069
Total 1917–18		$633 426	.0124
Balance 1916		$551 10	
Balance 1917		34 63	
		$516 47	
Tax 1917		4 231 20	
Real tax		$4 747 67	
Tax 1918		$7 852 ..	
Real tax 1917		4 747 67	
Real increase		$3 104 33	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$457 ..	
1916–17	73 28	
		$383 72
Instruction		
1917–18	$7 131 ..	
1916–17	5 757 09	
		$1 373 91
Operation		
1917–18	$955 ..	
1916–17	629 72	
		$325 28
Maintenance		
1917–18	$415 ..	
1916–17	503 98	
		$88 98
Auxiliary		
1917–18	$725 ..	
1916–17	532 65	
		$192 35
Fixed charges		
1917–18	$391 ..	
1916–17	119 48	
		$271 52
Debt service		
1917–18	.....	
1916–17	$338 ..	
		$338 ..
Outlay		
1917–18	$75 ..	
1916–17	27 27	
		$47 73
Total		
1917–18	$10 149 ..	
1916–17	7 981 47	
		$2 167 53

Town of Watson

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$46 586	.0060
2	1	12 007	.02
3	1	5 330	.032
4	1	10 000	.02
5	1	6 910	.026
6	1	12 350	.0186
7	.....	.....	.....
8	.....	10 590	.0075
9	1	40 460	.01
10	1	190 020	.0022
Total	8	$334 253	.0066
Average rate		.....	.0158
Total 1917–18		$339 970	.0155
Balance 1916		$215 86	
Balance 1917		208 82	
		$7 04	
Tax 1917		1 201 95	
Real tax		$2 208 99	

Expenditures 1916–17 and Control budget 1917–18

1917–18	$360 ..	
1916–17	17 22	
		$342 78
Instruction		
1917–18	$4 134 ..	
1916–17	3 020 64	
		$1 113 36
Operation		
1917–18	$630 ..	
1916–17	274 64	
		$355 36
Maintenance		
1917–18	$337 ..	
1916–17	120 15	
		$216 85
Auxiliary		
1917–18	$373 00	
1916–17	342 44	
		$30 56

Lewis county — *Continued*

Town of Watson

	Assessed valuation
Tax 1918	$5 262 00
Real tax 1917	2 208 99
Real increase	$3 053 01

Expenditures 1916–17 and budget 1917–18

Fixed charges	
1917–18	$306 ..
1916–17	104 59
	$201 41
Debt service	
1917–18	.....
1916–17	$4 850 ..
	$4 850 ..
Outlay	
1917–18	$722 ..
1916–17	9 65
	$712 35
Total	
1917–18	$6 862 ..
1916–17	3 937 83
	$2 924 17

Town of West Turin, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
3	1	$31 326	.0115
4	1	36 326	.0083
5	1	16 350	.0136
6	1	59 579	.0044
7	4	197 965	.0110
8	1	32 193	.0090
9	1	33 136	.0079
Total	10	$406 875	.0095
Average rate		.....	.0094
Total 1917–18		$433 999	.01564
Balance 1916		$153 27	
Balance 1917		35 04	
		$118 23	
Tax 1917		3 875 03	
Real tax		$3 993 26	
Tax 1918		$6 816 93	
Real tax 1917		3 993 26	
Real increase		$2 823 67	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$484 ..
1916–17	54 26
	$429 74
Instruction	
1917–18	$5 138 ..
1916–17	4 747 55
	$390 45
Operation	
1917–18	$699 ..
1916–17	552 69
	$146 31
Maintenance	
1917–18	$155 ..
1916–17	325 47
	$170 47
Auxiliary	
1917–18	$105 ..
1916–17	92 50
	$12 50
Fixed charges	
1917–18	$70 93
1916–17	93 10
	$22 17
Debt service	
1917–18	.....
1916–17	.....
	.....
Outlay	
1917–18	$165 ..
1916–17	123 47
	$41 53
Total	
1917–18	$6 816 92
1916–17	5 989 04
	$827 89

Lewis county — *Concluded*

Town of West Turin, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$73 748	.0040
2	7	499 905	.0076
Total	8	573 653	.0071
Average rate			.0058
Total 1917–18		$626 036	.0088
Balance 1916		$471 24	
Balance 1917			
		$471 24	
Tax 1917		4 096 24	
Real tax		$4 567 48	
Tax 1918		$5 509 09	
Real tax 1917		4 567 48	
Real increase		$941 61	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$180 ..
1916–17	37 21
	$142 79
Instruction	
1917–18	$4 591 ..
1916–17	4 186 21
	$404 79
Operation	
1917–18	$1 035 ..
1916–17	773 66
	$261 34
Maintenance	
1917–18	$255 ..
1916–17	127 49
	$127 51
Auxiliary	
1917–18	$75 ..
1916–17	7 50
	$67 50
Fixed charges	
1917–18	$500 ..
1916–17	126 17
	$373 83
Debt service	
1917–18	$510 ..
1916–17	1 537 94
	$1 027 94
Outlay	
1917–18	.....
1916–17	$77 42
	$77 42
Total	
1917–18	$7 146 ..
1916–17	6 873 60
	$272 40

Livingston county

Town of Conesus

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$150 193	.00253
2	1	101 161	.00389
3	1	70 513	.00568
4	2	186 290	.00497
5	1	68 490	.00547
6	Contract	69 079	.00144
7	1	59 162	.00590
8	1	72 681	.00599
9	1	40 312	.00724
Total	9	$817 881	.00446
Average rate			.0048
Total 1917–18		$805 978	.007
Balance 1916		$349 33	
Balance 1917		242 25	
		$107 08	
Tax 1917		3 654 73	
Real tax		$3 761 81	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$175 ..
1916–17	5 ..
	$170 ..
Instruction	
1917–18	$5 634 ..
1916–17	3 820 ..
	$1 814 ..
Operation	
1917–18	$972 ..
1916–17	706 ..
	$266 ..
Maintenance	
1917–18	$85 ..
1916–17	194 ..
	$109 ..
Auxiliary	
1917–18	$100 ..
1916–17	312 ..
	$212 ..

Livingston county — *Continued*

Town of Conesus

	Assessed valuation
Tax 1918	$5 791 53
Real tax 1917	3 761 81
Real increase	$2 029 72

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	.....
1916–17	$57 ..
	$57 ..
Total	
1917–18	$6 966 ..
1916–17	5 094 ..
	$1 872 ..

Town of Lima

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$139 940	.00267
2	1	145 264	.00213
3	1	267 120	.00146
4	1	106 383	.00376
5	2	244 274	.00367
6	1	163 829	.00211
7	1	130 130	.00307
8	1	190 249	.00224
9	2	609 592	.00379
Total	11	$1 996 781	.00293
Average rate		.....	.0027
Total 1917–18		$2 065 577	.004864

Balance 1916	$612 68
Balance 1917	289 41
	$323 27
Tax 1917	5 862 24
Real tax	$6 185 51
Tax 1918	$10 000 00
Real tax 1917	6 185 51
Real increase	$3 814 49

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$700 ..
1916–17	31 ..
	$669 ..
Instruction	
1917–18	$7 200 ..
1916–17	5 011 ..
	$2 189 ..
Operation	
1917–18	$1 175 ..
1916–17	1 019 ..
	$156 ..
Maintenance	
1917–18	$355 ..
1916–17	105 ..
	$250 ..
Auxiliary	
1917–18	$450 ..
1916–17	359 ..
	$91 ..
Fixed charges	
1917–18	$200 ..
1916–17	203 ..
	$3 ..
Debt service	
1917–18	$635 ..
1916–17	660 ..
	$25 ..
Outlay	
1917–18	$485 ..
1916–17	125 ..
	$360 ..
Total	
1917–18	$11 200 ..
1916–17	7 513 ..
	$3 687 ..

Town of Livonia, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
3	1	$170 924	.00300
5	2	128 070	.01651
7	1	69 800	.00537
8	2	164 420	.00783
9	11	598 966	.00982
10	2	199 020	.00537
11	1	148 765	.00469
Total	20	$1 479 965	.00806

Expenditures 1916–17 and *budget 1917–18

* Budget indefinite

Livingston county — *Continued*

Town of Livonia, Unit No. 1

	Assessed valuation	Tax rate 1916–17	Expenditures 1916–17 and *budget 1917–18
Average rate	.....	.0061	
Total 1917–18	$1 561 822	.0099243	
Balance 1916	$1 765 54		
Balance 1917	1 705 09		
	$60 45		
Tax 1917	11 942 47		
Real tax	$12 002 92		
Tax 1918	$15 500 00		
Real tax 1917	12 002 92		
Real increase	$3 497 08		

* Budget indefinite

Town of Livonia, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17	Expenditures 1916–17 and *budget 1917–18
1	1	$112 881	.00354	
4	6	383 238	.01713	
6	1	112 464	.00300	
13	1	94 450	.00401	
Total	9	$703 033	.01093	
Average rate		.....	.0044	
Total 1917–18		$710 625	.012	
Balance 1916		$1 787 12		
Balance 1917		355 93		
		$1 431 19		
Tax 1917		7 684 32		
Real tax		$9 115 51		
Tax 1918		$8 527 50		
Real tax 1917		9 115 51		
Real decrease		$588 01		

* Budget indefinite

Town of Mount Morris

Dist.	Teachers	Assessed valuation	Tax rate 1916–17	Expenditures 1916–17 and budget 1917–18	
2	1	$81 963	.00492	Control	
3	1	108 633	.00416	1917–18.....	$1 055 ..
4	1	55 836	.00589	1016–17.....	5 ..
5	1	86 795	.00461		$1 050 ..
6	1	69 143	.00569		
7	1	84 905	.00439	Instruction	
8	1	75 973	.00490	1917–18.....	$6 202 ..
9	1	45 955	.00664	1916–17.....	14 663 ..
10	.....	.....	.....		$8 461 ..
11	1	65 743	.00549		
12	1	41 840	.00622	Operation	
13	1	77 242	.00579	1917–18.....	$525 ..
Total	11	$794 028	.00516	1916–17.....	652 ..
Average rate		.....	.00534		$127 ..
Total 1917–18		.....	.....	Maintenance	
Balance 1916		$358 30		1917–18.....	$500 ..
Balance 1917		.....		1916–17.....	450 ..
		$358 30			$50 ..
Tax 1917		4 100 30		Auxiliary	
Real tax		$4 458 60		1917–18.....	$430 ..
				1916–17.....	82 ..
					$348 ..

Livingston county — *Continued*

Town of Mount Morris

	Assessed valuation
Tax 1918	$7 000 00
Real tax 1917	4 458 60
Real increase	$2 541 40

Expenditures 1916–17 and budget 1917–18

Fixed charges	
1917–18	$75 ..
1916–17	50 ..
	$25 ..
Debt service	
1917–18	.....
1916–17	$7 ..
	$7 ..
Incidentals, etc.	
1917–18	$500 ..
1916–17	.....
	$500 ..
Total	
1917–18	$9 287 ..
1916–17	15 909 ..
	$6 622 ..

Town of North Dansville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
5	1	$75 140	.00437
Balance 1916		.....	.....
Balance 1917		.....	.....
Tax 1917		.....	.....
Real tax		.....	.....
Tax 1918		.....	
Real tax 1917		.....	
Real increase		.....	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$10 ..
1916–17	.....
	$10 ..
Instruction	
1917–18	$360 ..
1916–17	374 ..
	$14 ..
Operation	
1917–18	$69 ..
1916–17	61 ..
	$8 ..
Incidentals	
1917–18	$40 ..
1916–17	.....
	$40 ..
Auxiliary	
1917–18	.....
1916–17	$6 ..
	$6 ..
Fixed charges	
1917–18	.....
1916–17	$4 ..
	$4 ..
Total	
1917–18	$479 ..
1916–17	445 ..
	$34 ..

Town of Nunda, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	11	$671 486	.01265
2	1	38 846	.00750
4	1	33 600	.00696
8	1	38 080	.00656
9	1	43 236	.01000
10	1	40 000	.00625
11	1	63 232	.00500
Total	17	$928 480	.01106
Average rate		.....	.00785
Total 1917–18		.....	.....
Balance 1916		.....	
Balance 1917		.....	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$100 ..
1916–17	207 ..
	$107 ..
Instruction	
1917–18	$11 100 ..
1916–17	9 740 ..
	$1 360 ..
Operation	
1917–18	$900 ..
1916–17	1 000 ..
	$100 ..

Livingston county — *Continued*

Town of Nunda, No. 1

	Assessed valuation
Tax 1917	.....
Real tax	.....
Tax 1918	.....
Real tax 1917	.....
Real increase	.....

Expenditures 1916–17 and budget 1917–18	
Maintenance	
1917–18	$500 ..
1916–17	417 ..
	$85 ..
Auxiliary	
1917–18	$100 ..
1916–17	128 ..
	$28 ..
Fixed charges	
1917–18	$50 ..
1916–17	199 ..
	$149 ..
Debt service	
1917–18	.....
1916–17	$1 435 ..
	$1 435 ..
Incidentals, supplies and other salaries	
1917–18	$1 300 ..
1916–17	.....
	$1 300 ..
Total	
1917–18	$14 050 ..
1916–17	13 126 ..
	$924 ..

Town of Nunda, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
3	1	$49 750	.00542
5	1	62 465	.00499
6	1	85 244	.00375
7	1	27 193	.00856
12	4	210 695	.00941
Total	8	$435 347	.00716
Average rate		.....	.00643
Total 1917–18		.....	.....
Balance 1916		$262 23	
Balance 1917		252 31	
		$9 92	
Tax 1917		3 118 15	
Real tax		$3 128 07	
Tax 1918		$5 202 00	
Real tax 1917		3 128 07	
Real increase		$2 073 93	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$3 ..
1916–17	80 ..
	$20 ..
Instruction	
1917–18	$5 185 ..
1916–17	4 053 ..
	$1 132 ..
Operation	
1917–18	$525 ..
1916–17	505 ..
	$20 ..
Maintenance	
1917–18	$125 ..
1916–17	162 ..
	$37 ..
Auxiliary	
1917–18	$50 ..
1916–17	25 ..
	$25 ..
Fixed charges	
1917–18	$25 ..
1916–17	42 ..
	$17 ..
Debt service	
1917–18	.....
1916–17	$375 ..
	$375 ..
Outlay	
1917–18	$250 ..
1916–17	420 ..
	$170 ..
Total	
1917–18	$6 460 ..
1916–17	5 662 ..
	$798 ..

Livingston county — *Continued*

Town of Ossian

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$71 688	.00434
2	1	28 880	.00789
3	Contract	62 110	.0080
4	1	37 590	.00988
5	1	71 680	.00515
6	1	68 308	.00474
7	1	55 791	.00629
8	1	38 336	.00641
9	1	39 498	.00648
10	1	38 586	.00720
Total	9	$512 467	.00543
Average rate		.....	.00592
Total 1917–18		.....	.....
Balance 1916		.....	
Balance 1917		.....	
Tax 1917		.....	
Real tax		.....	
Tax 1918		.....	
Real tax 1917		.....	
Real increase		.....	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$100 ..
1916–17.....	34 ..
	$66 ..
Instruction	
1917–18.....	$2 855 ..
1916–17.....	3 786 ..
	$931 ..
Operation	
1917–18.....	$375 ..
1916–17.....	226 ..
	$149 ..
Maintenance	
1917–18.....	*$108 ..
1916–17.....	214 ..
	$106 ..
Auxiliary	
1917–18.....	$60 ..
1916–17.....	96 ..
	$36 ..
Incidentals, etc.	
1917–18.....	$337 ..
1916–17.....	.....
	$337 ..
Fixed charges	
1917–18.....	
1916–17.....	$67 ..
	$67 ..
Total	
1917–18.....	$3 835 ..
1916–17.....	4 423 ..
	$588 ..

*Including insurance.

Town of Portage

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	55 300	.00650
2	1	51 080	.00587
4	1	45 142	.00524
6	1	115 084	.00350
7	.....	.....	.....
8	Contract	42 921	.00648
9	1	87 151	.00348
10	1	138 729	.00339
11	1	142 000	.00250
12	1	176 315	.00249
Total	8	$853 722	.00369
Average rate		.....	.00438
Total 1917–18		.....	.....
Balance 1916		$467 43	
Balance 1917		310 57	
		$156 86	
Tax 1917		3 150 94	
Real tax		$3 307 80	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$275 ..
1916–17.....	7 ..
	$268 ..
Instruction	
1917–18.....	$4 958 ..
1916–17.....	3 489 ..
	$1 469 ..
Operation	
1917–18.....	$496 ..
1916–17.....	445 ..
	$51 ..
Maintenance	
1917–18.....	$380 ..
1916–17.....	246 ..
	$134 ..
Auxiliary	
1917–18.....	$502 ..
1916–17.....	461 ..
	$41 ..

Livingston county — *Continued*

Town of Portage

	Assessed valuation
Tax 1918	$5 373 20
Real tax 1917	3 307 80
Real increase	$2 065 40

Expenditures 1916–17 and budget 1917–18		
Debt service		
1917–18	.....	
1916–17	.....	
Fixed charges		
1917–18	$70	..
1916–17	95	..
	$25	..
Outlay		
1917–18	.....	
1916–17	.....	
Total		
1917–18	$6 681	..
1916–17	4 743	..
	$1 938	..

Town of Sparta

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$63 345	.00344
2	1	87 297	.00349
3	1	175 794	.00213
4	1	175 697	.00298
5	1	79 880	.00729
7	1	54 642	.00699
8	1	85 767	.00400
9	1	41 758	.00677
Total	8	$764 180	.00394
Average rate		.....	.0046
Total 1917–18		$727 491	.008
Balance 1916		$277 64	
Balance 1917		185 43	
		$92 21	
Tax 1917		3 014 76	
Real tax		$3 106 97	
Tax 1918		$5 819 93	
Real tax 1917		3 106 97	
Real increase		$2 712 96	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$260	..
1916–17	34	..
	$226	..
Instruction		
1917–18	$5 729	..
1916–17	3 403	..
	$2 389	..
Operation		
1917–18	$518	..
1916–17	380	..
	$138	..
Maintenance		
1917–18	$205	..
1916–17	283	..
	$78	..
Auxiliary		
1917–18	$110	..
1916–17	118	..
	$8	..
Fixed charges		
1917–18	$40	..
1916–17	73	..
	$33	..
Debt service		
1917–18	.....	
1916–17	.....	
Total		
1917–18	$6 925	..
1916–17	4 291	..
	$2 634	..

Town of Springwater

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$115 705	.0022
2	5	192 600	.0229
3	1	33 135	.0100
4	1	59 202	.0069
9	1	56 140	.0046
10	1	39 207	.0066
11	1	66 586	.0045
12	1	26 625	.0106
13	1	39 625	.0070
14	1	81 973	.0050

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$700	..
1916–17	82	..
	$618	..
Instruction		
1917–18	$11 605	..
1916–17	9 888	..
	$1 717	..

Livingston county—*Concluded*

Town of Springwater

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
15	1	$50 370	.0050
16	1	24 305	.0108
17	1	45 760	.0083
18	1	41 740	.0079
19	1	42 075	.0091
20	1	74 515	.0060
21	1	40 790	.0074
22	1	86 259	.0041
Total	22	$1 116 612	.00889
Average rate		.....	.0077
Total 1917–18		.....	.0010
Balance 1916		$926 16	
Balance 1917		581 41	
		$344 75	
Tax 1917		9 930 23	
Real tax		$10 274 98	
Tax 1918		$12 500 00	
Real tax 1917		10 274 98	
Real increase		$2 225 02	

Expenditures 1916–17 and budget 1917–18

Operation		
1917–18	$1 485 ..	
1916–17	1 292 ..	
		$193 ..
Maintenance		
1917–18	$425 ..	
1916–17	396 ..	
		$29 ..
Auxiliary		
1917–18	$100 ..	
1916–17	159 ..	
		$59 ..
Fixed charges		
1917–18	$100 ..	
1916–17	169 ..	
		$69 ..
Debt service		
1917–18	$975 ..	
1916–17	2 038 ..	
		$1 063 ..
Outlay		
1917–18	.....	
1916–17	$125 ..	
		$125 ..
Total		
1917–18	$15 390 ..	
1916–17	14 149 ..	
		$1 214 ..

Town of West Sparta

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$81 606	.00458
2	1	52 666	.00573
3	1	61 001	.00629
4	1	83 000	.00514
5	1	16 149	.01484
6	1	57 148	.00556
7	1	59 314	.00599
8	1	57 149	.00559
9	1	31 126	.00933
10	1	45 918	.00696
11	1	52 971	.00566
12	Contract	19 624	.00323
Total	11	$617 672	.00598
Average rate		.....	.00574
Total 1917–18		.....	.....
Balance 1916		$328 84	
Balance 1917		136 31	
		$192 53	
Tax 1917		3 694 57	
Real tax		$3 887 10	
Tax 1918		$5 500 00	
Real tax 1917		3 887 10	
Real increase		$1 612 90	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$205 ..	
1916–17	15 ..	
		$190 ..
Instruction		
1917–18	$3 868 ..	
1916–17	4 612 ..	
		$744 ..
Operation		
1917–18	$577 ..	
1916–17	498 ..	
		$79 ..
Maintenance		
1917–18	$175 ..	
1916–17	274 ..	
		$99 ..
Auxiliary		
1917–18	$100 ..	
1916–17	245 ..	
		$145 ..
Incidentals, etc.		
1917–18	$575 ..	
1916–17	.....	
		$575 ..
Fixed charges		
1917–18	.....	
1916–17	$65 ..	
		$65 ..
Total		
1917–18	$5 500 ..	
1916–17	5 784 ..	
		$284 ..

Madison county

Town of Brookfield, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
12	5	$207 803	.0033
15	1	37 900	.0067
20	Contract	98 000	.0012
23	Contract	16 600	.....
27	Contract	32 200	.0081
28	Contract	64 359	.0029
Total	6	$456 862	.0078
Average rate		.....	.0064
Total 1917–18		$466 972	.0107
Balance 1916		$63 74	
Balance 1917		68 94	
		$5 20	
Tax 1917		3 584 90	
Real tax		$3 579 70	
Tax 1918		$5 000 00	
Real tax 1917		3 579 70	
Real increase		$1 420 30	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$110 ..
1916–17	26 48
	$83 52
Instruction	
1917–18	$3 682 ..
1916–17	3 485 96
	$196 04
Operation	
1917–18	$525 ..
1916–17	477 85
	$47 15
Maintenance	
1917–18	$400 ..
1916–17	35 19
	$364 81
Fixed charges	
1917–18	$84 ..
1916–17	44 43
	$39 57
Debt service	
1917–18	$554 ..
1916–17	829 ..
	$275 ..
Outlay	
1917–18	$50 ..
1916–17	24 83
	$25 17
Auxiliary	
1917–18	$1 167 ..
1916–17	781 39
	$385 61
Total	
1917–18	$6 572 ..
1916–17	5 705 13
	$866 87

Town of Brookfield, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$55 500	.0072
3	1	34 795	.0072
9	5	142 432	.0200
16	Contract	23 600	.0010
17	1	47 950	.0090
18	1	33 400	.0074
19	1	36 150	.0060
21	1	31 600	.0090
22	Contract	31 700	.0090
24	Contract	26 500	.0085
26	Contract	12 400	.0027
Total	11	$476 027	.0114
Average rate		.....	.0079
Total 1917–18		$467 094	.015
Balance 1916		$290 70	
Balance 1917		137 04	
		$152 66	
Tax 1917		5 255 93	
Real tax		$5 408 59	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$210 ..
1916–17	29 ..
	$181 ..
Instruction	
1917–18	$6 300 ..
1916–17	5 070 34
	$1 229 66
Operation	
1917–18	$825 ..
1916–17	627 57
	$197 43
Maintenance	
1917–18	$200 ..
1916–17	303 42
	$103 40
Fixed charges	
1917–18	$50 ..
1916–17	132 04
	$82 04

Madison county — *Continued*

Town of Brookfield, Unit No. 2

	Assessed valuation
Tax 1918	$7 006 41
Real tax 1917	5 408 59
Real increase	$1 597 82

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$768 ..
1916–17	1 036 97
	$268 97
Outlay	
1917–18	$550 ..
1916–17	.....
	$550 ..
Auxiliary	
1917–18	$840 ..
1916–17	1 056 82
	$216 82
Total	
1917–18	$9 743 ..
1916–17	8 256 16
	$1 486 84

Town of Brookfield, Unit No. 3

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
5	4	$138 960	.010
7	1	52 160	.0058
10	1	27 750	.0083
13	Contract	27 710	.0029
14	1	43 600	.0075
25	Contract	45 793	.0022
29	Contract	14 950	.0023
Total	7	$350 923	.0070
Average rate		.....	.0056
Total 1917–18		$369 557	.0097
Balance 1916		$148 40	
Balance 1917		18 05	
		$129 35	
Tax 1917		2 472 16	
Real tax		$2 601 51	
Tax 1918		$3 585 06	
Real tax 1917		2 601 51	
Real increase		$983 55	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$150 ..
1916–17	24 08
	$125 92
Instruction	
1917–18	$4 150 ..
1916–17	3 223 95
	$926 05
Operation	
1917–18	$400 ..
1916–17	314 67
	$85 33
Maintenance	
1917–18	$60 ..
1916–17	194 98
	$134 98
Fixed charges	
1917–18	$50 ..
1916–17	57 90
	$7 90
Debt service	
1917–18	.....
1916–17	$5 97
	$5 97
Supplies and incidentals	
1917–18	$100 ..
1916–17	.....
	$100 ..
Outlay	
1917–18	$25 ..
1916–17	.....
	$25 ..
Auxiliary	
1917–18	$25 ..
1916–17	621 67
	$596 67
Total	
1917–18	$4 960 ..
1916–17	4 443 22
	$516 78

Madison county — *Conitnued*

Town of Eaton, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$69 506	.0050
2	5	222 027	.0100
3	2	80 570	.0163
6	1	26 966	.0084
11	Contract	50 926	.0060
12	1	44 688	.0071
16	1	40 740	.0090
Total	11	$535 423	.0096
Average rate		.....	.0088
Total 1917–18		$528 309	.0116
Balance 1917		$305 41	
Balance 1916		189 80	
		$115 61	
Tax 1917		$3 816 06	
		115 61	
Real tax		$3 700 45	
Tax 1918		$6 078 00	
Real tax 1917		3 700 45	
Real increase		$2 377 55	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$245 ..
1916–17	5 ..
	$240 ..
Instruction	
1917–18	$5 967 ..
1916–17	5 491 ..
	$476 ..
Operation	
1917–18	$1 000 ..
1916–17	683 ..
	$317 ..
Maintenance	
1917–18	$300 ..
1916–17	520 ..
	$220 ..
Auxiliary	
1917–18	$485 ..
1916–17	407 ..
	$78 ..
Fixed charges	
1917–18	$50 ..
1916–17	60 ..
	$10 ..
Debt service	
1917–18	.....
1916–17	$506 ..
	$506 ..
Outlay	
1917–18	.....
1916–17	.....
	.....
Total	
1917–18	$8 047 ..
1916–17	7 672 ..
	$375 ..

Town of Eaton, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
4	1	$24 111	.0105
5	1	53 104	.0090
7	1	112 975	.0040
8	6	270 301	.0139
9	1	51 540	.0064
10	Contract	25 500	.....
14	1	39 430	.0070
15	1	65 648	.0061
17	1	75 111	.0060
Total	13	$717 720	.0089
Average rate		.....	.0079
Total 1917–18		$715 324	.0125
Balance 1917		$1 733 11	
Balance 1916		1 599 09	
		$134 02	
Tax 1917		$7 712 40	
		134 02	
Real tax		7 578 38	

Expenditures 1916-17 and budget 1917–18	
Control	
1917–18	$275 ..
1916–17	82 ..
	$193 ..
Instruction	
1917–18	$8 044 ..
1916–17	7 158 ..
	$886 ..
Operation	
1917–18	$2 122 23
1916–17	1 600 ..
	$522 23
Maintenance	
1917–18	$200 ..
1916–17	237 ..
	$37 ..
Auxiliary	
1917–18	$455 ..
1916–17	616 ..
	$161 ..

Madison county — *Continued*

Town of Eaton, No. 2

	Assessed valuation
Tax 1918	$8 888 42
Real tax 1917	7 578 38
Real increase	$1 310 04

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	.....
1916–17	$234 ..
	$234 ..
Debt service	
1917–18	.....
1916–17	$45 ..
	$45 ..
Outlay	
1917–18	$385 ..
1916–17	.....
	$385 ..
Total	
1917–18	$11 481 23
1916–17	9 972 ..
	$1 509 23

Town of Georgetown

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$133 766	.0150
2	1	31 263	.....
3	Contract	17 950	.0060
4	1	39 855	.0100
6	Contract	62 716	.0062
7	1	26 030	.0072
8	Contract	115 790	.0047
9	1	26 500	.0100
Total	9	$453 870	.0086
Average rate		.....	.0084
Total 1917–18		$474 960	.011

Balance 1916	$458 85
Balance 1917	284 12
	$174 73
Tax 1917	$3 901 03
Real tax	$4 075 76
Tax 1918	$4 963 74
Real tax 1917	4 075 76
Real increase	$887 98

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$150 ..
1916–17	2 ..
	$148 ..
Instruction	
1917–18	$4 500 ..
1916–17	4 446 30
	$53 70
Operation	
1917–18	$510 ..
1916–17	483 04
	$26 96
Maintenance	
1917–18	$600 ..
1916–17	507 22
	$92 78
Fixed charges	
1917–18	$75 ..
1916–17	66 80
	$8 20
Debt serv ce	
1917–18	$415 11
1916–17	364 89
	50 22
Incidentals	
1917–18	$125 ..
1916–17	.....
	$125 ..
Outlay	
1917–18	$50 ..
1916–17	27 47
	$22 53
Auxiliary	
1917–18	$1 250 ..
1916–17	1 246 26
	$3 74
Total	
1917–18	$7 675 11
1916–17	7 143 98
	$531 13

Madison county — *Continued*

Town of Hamilton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	8	$436 887	.0155
3	2	217 000	.0100
5	1	28 208	.0088
6	1	72 720	.0040
7	Contract	34 175	.012
8	1	38 570	.0060
9	1	91 800	.0040
10	1	30 650	.0070
11	2	136 872	.0060
12	Contract	63 798	.0015
13	..	.....	.....
14	1	21 845	.0116
15	1	45 706	.0065
Total	19	$1 218 231	.0100
Average rate		.....	.0077
Total 1917–18		$1 289 507	.012
Balance 1916		$807 48	
Balance 1917		696 25	
		$111 23	
Tax 1917		$12 179 61	
Real tax		$12 290 84	
Tax 1918		$15 474 08	
Real tax 1917		12 290 84	
Real increase		$3 183 24	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$300 ..	
1916–17	90 48	
		$209 52
Instruction		
1917–18	$9 900 ..	
1916–17	10 099 61	
		$199 61
Operation		
1917–18	$1 675 ..	
1916–17	1 747 49	
		$72 49
Maintenance		
1917–18	$500 ..	
1916–17	697 04	
		$197 04
Fixed charges		
1917–18	.....	
1916–17	$254 63	
		$254 63
Supplies and incidentals		
1917–18	$1 050 ..	
1916–17	.....	
		$1 050 ..
Debt service		
1917–18	$2 900 ..	
1916–17	3 195 66	
		$295 66
Outlay		
1917–18	$150 ..	
1916–17	48 09	
		$101 91
Auxiliary		
1917–18	$570 ..	
1916–17	710 69	
		$140 69
Total		
1917–18	$17 045 ..	
1916–17	16 843 69	
		$201 31

Town of Madison

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	4	$250 375	.0090
2	1	51 441	.0064
3	1	81 750	.0044
4	1	27 000	.0081
5	1	36 850	.0090
6	1	61 200	.0051
7	..	.....	.....
8	1	22 650	.0121
9	Contract	78 677	.0050
10	2	249 483	.0033
11	1	114 070	.0031
12	1	79 270	.0040
13	1	64 120	.0043
14	Contract	60 385	.0063
Total	15	$1 177 271	.0058
Average rate		.....	.0062
Total 1917–18		$1 185 619	.0080
Balance 1917		$898 62	
Balance 1916		599 79	
		$298 83	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$485 ..	
1916–17	58 73	
		$426 27
Instruction		
1917–18	$7 938 ..	
1916–17	6 969 72	
		$968 28
Operation		
1917–18	$1 311 ..	
1916–17	873 68	
		$437 32
Maintenance		
1917–18	$250 ..	
1916–17	317 99	
		$67 99
Auxiliary		
1917–18	$1 625 ..	
1916–17	697 33	
		$927 67

Madison county — *Continued*

Town of Madison

	Assessed valuation
Tax 1917	$6 717 32
	298 83
Real tax	$6 418 49
Tax 1918	$9 484 95
Real tax 1917	6 418 49
Real decrease	$3 066 46

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$125 ..
1916–17	153 20
	$28 20
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$11 734 ..
1916–17	9 070 65
	$2 663 35

Town of Lebanon

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$71 665	.0059
2	1	35 500	.0080
3	1	37 424	.0080
4	2	235 500	.0078
5	Contract	39 785	.0025
6	2	108 074	.0171
7	1	37 815	.0070
8	1	47 280	.0061
Total	9	$613 043	.0087
Average rate		.....	.0078
Total 1917–18		$596 622	.009
Balance 1916		$1016 55	
Balance 1917		488 83	
		$527 52	
Tax 1917		5 342 80	
Real tax		$5 870 32	
Tax 1918		$5 369 60	
Real tax 1917		5 870 32	
Real decrease		$500 72	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$150 ..
1916–17	.....
	$150 ..
Instruction	
1917–18	$4 550 ..
1916–17	3 886 72
	$663 28
Operation	
1917–18	$1 050 ..
1916–17	727 37
	$322 63
Maintenance	
1917–18	$250 ..
1916–17	600 68
	$350 68
Fixed charges	
1917–18	$150 ..
1916–17	37 88
	$112 12
Debt service	
1917–18	$950 ..
1916–17	2 517 38
	$1 567 38
Outlay	
1917–18	$50 ..
1916–17	.....
	$50 ..
Auxiliary	
1917–18	$350 ..
1916–17	284 62
	$65 38
Total	
1917–18	$7 500 ..
1916–17	8 054 65
	$554 65

Madison county — *Continued*

Town of Lenox

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$53 350	.0052
2	1	83 171	.0050
3	1	119 097	.0034
4	1	90 575	.0054
5	1	45 338	.0061
6	1	41 400	.0166
7	1	129 932	.0037
8	1	251 415	.0020
10	1	148 846	.0060
Total	9	$993 124	.0049
Average rate			.0047
Total 1917–18			
Balance 1916		$362 52	
Balance 1917		68 52	
		$294 ..	
Tax 1917		4 843 38	
Real tax		$5 137 38	
Tax 1918		$5 500 ..	
Real tax 1917		5 137 38	
Real increase		$362 62	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$300 ..	
1916–17	39 52	
		$260 48
Instruction		
1917–18	$4 890 ..	
1916–17	4 447 24	
		$442 76
Operation		
1917–18	$525 ..	
1916–17	592 03	
		$67 03
Maintenance		
1917–18	$375 ..	
1916–17	712 61	
		$337 61
Auxiliary		
1917–18	$160 ..	
1916–17	98 ..	
		$62 ..
Fixed charges		
1917–18	$325 ..	
1916–17	79 91	
		$245 09
Debt		
1917–18	.....	
1916–17	.....	
Outlay		
1917–18	$150 ..	
1916–17	428 59	
		$278 59
Total		
1917–18	$6 725 ..	
1916–17	6 397 90	
		$327 10

Town of Lincoln

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$54 053	.0074
2	1	117 390	.0030
3	1	40 300	.0010
4	1	98 308	.0054
5	1	94 211	.0052
Total	5	$104 262	.0054
Average rate			.0062
Total 1917–18			
Balance 1916		$173 36	
Balance 1917		143 93	
		$29 43	
Tax 1917		2 181 98	
Real tax		$2 211 41	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$125 ..	
1916–17	1 48	
		$123 52
Instruction		
1 17–18	$2 700 ..	
1916–17	2 236 83	
		$463 17
Operation		
1917–18	$450 ..	
1916–17	293 70	
		$156 30
Maintenance		
1917–18	$75 ..	
1916–17	134 17	
		$59 17

Madison county — *Continued*

Town of Lincoln

	Assessed valuation
Tax 1918	$3 100 ..
Real tax 1917	2 211 41
Real increase	$888 59

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$28 ..
1916–17	29 20
	$1 20
Fixed charges	
1917–18	$325 ..
1916–17	51 02
	$273 98
Debt	
1917–18	.....
1916–17	$13 83
	$13 83
Outlay	
1917–18	.....
1916–17	$131 35
	$131 35
Total	
1917–18	$3 703 ..
1916–17	2 891 58
	$811 42

Town of Oneida

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$155 896	.0024
2	1	62 985	.0052
3	1	34 920	.0115
6	1	42 285	.0082
7	1	45 350	.0101
Total	5	$341 436	.0056
Average rate		.....	.0075
Total 1917–18		.....	.....
Balance 1917		$165 28	
Balance 1916		141 53	
		$23 75	
Tax 1917		$1 905 42	
		23 75	
Real tax		$1 881 67	
Tax 1918		$2 500 ..	
Real tax 1917		1 881 67	
Real increase		$618 33	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$128 ..
1916–17	19 35
	$108 65
Instruction	
1917–18	$2 470 ..
1916–17	1 998 81
	$471 19
Operation	
1917–18	$220 ..
1916–17	250 06
	$30 06
Maintenance	
1917–18	$155 ..
1916–17	166 67
	$11 67
Auxiliary	
1917–18	$75 ..
1916–17	45 ..
	$30 ..
Fixed charges	
1917–18	$25 ..
1916–17	35 88
	$10 88
Debt	
1917–18	.....
1916–17	$20 30
	$20 30
Outlay	
1917–18	$217 ..
1916–17	99 58
	$117 42
Total	
1917–18	$3 290 ..
1916–17	2 635 65
	$654 35

Madison county — *Continued*

Town of Smithfield

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	4	$225 512	.0065
2	..	44 380	.0077
3	1	.....	.....
4	1	40 869	.0076
5	1	38 150	.0063
6	1	40 698	.0054
7	1	43 513	.0063
Total	9	$433 122	.0067
Average rate		.....	.0068
Total 1917–18		$447 592	.0104
Balance 1917		$212 37	
Balance 1916		200 05	
		$12 32	
Tax 1917		$2 891 83	
		12 32	
Real tax		$2 879 51	
Tax 1918		$4 654 96	
Real tax 1917		2 879 51	
Real increase		$1 775 45	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$175 ..
1916–17	52 50
	$122 50
Instruction	
1917–18	$5 330 ..
1916–17	4 409 25
	$920 75
Operation	
1917–18	$972 ..
1916–17	575 06
	$396 94
Maintenance	
1917–18	$277 ..
1916–17	35 56
	$241 44
Auxiliary	
1917–18	$295 ..
1916–17	296 09
	$1 09
Fixed charges	
1917–18	.....
1916–17	$41 54
	$41 54
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$7 049 ..
1916–17	5 410 ..
	$1 639 ..

Town of Stockbridge

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$209 480	.0137
2	1	61 415	.0094
3	1	50 400	.0075
4	1	53 846	.0065
5	1	30 720	.0088
6	1	28 000	.0100
7	1	43 425	.0066
8	1	34 501	.0090
9	1	51 073	.0066
10	Contract	39 375	.....
11	..	.....	.....
12	..	66 200	.0055
13	1	53 020	.0071
14	2	148 361	.0060
15	1	30 450	.0088
Total	17	$899 266	.0084
Average rate		.....	.0081
Total 1917–18		$907 190	.0100
Balance 1916		$449 74	
Balance 1917		427 14	
		$22 60	
Tax 1917		7 643 87	
Real tax		7 666 47	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$495 ..
1916–17	184 64
	$310 36
Instruction	
1917–18	$8 405 ..
1916–17	8 475 73
	$70 73
Operation	
1917–1	$1 248 ..
1916–17	1 030 80
	$217 20
Maintenance	
1917–18	$435 ..
1916–17	910 ..
	$475 ..
Auxiliary	
1917–18	$1 328 ..
1916–17	479 10
	$848 90
Fixed charges	
1917–18	$200 ..
1916–17	110 01
	$89 99

Madison county — *Concluded*

Town of Stockbridge

	Assessed valuation
Tax 1918	$9 048 ..
Real tax 1917	7 666 47
Real increase	$1 381 53

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	.....
1916–17	$156 36
	$156 36
Outlay	
1917–18	$50 ..
1916–17	123 37
	$73 37
Total	
1917–18	$12 161 ..
1916–17	11 470 01
	$690 99

Town of Sullivan

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$318 773	.0055
2	8	449 433	.0130
3	1	55 265	.0065
4	1	226 062	.0017
5	1	49 853	.0075
6	1	168 120	.0024
7	1	37 293	.0075
8	1	71 593	.0060
9	2	110 070	.0082
10	1	44 885	.0095
11	1	49 050	.0072
12	1	50 100	.0068
13	1	37 540	.0093
15	1	41 392	.0089
16	1	44 312	.0097
17	1	62 837	.0053
18	1	105 508	.0044
19	1	171 134	.0025
20	1	66 514	.0067
Total	28	$2 139 734	.0069
Average rate		.....	.0062

Balance 1916	$1 397 93
Balance 1917	604 17
	$793 76
Tax 1917	14 668 88
Real tax	$15 462 64
Tax 1918	$19 500 ..
Real tax 1917	15 462 64
Real increase	$4 037 36

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$860 ..
1916–17	356 27
	$503 73
Instruction	
1917–18	$15 374 ..
1916–17	14 398 96
	$975 04
Operation	
1917–18	$1 989 ..
1916–17	2 110 18
	$121 18
Maintenance	
1917–18	$1 200 ..
1916–17	760 96
	$439 04
Auxiliary	
1917–18	$495 ..
1916–17	538 04
	$43 04
Fixed charges	
1917–18	$1 000 ..
1916–17	431 16
	$568 84
Debt	
1917–18	.....
1916–17	$214 05
	$214 05
Outlay	
1917–18	$1 932 ..
1916–17	914 72
	$1 017 28
Total	
1917–18	$22 850 ..
1916–17	19 724 34
	$3 125 66

Monroe county

Town of Chili

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$233 440	.00259
2	1	293 580	.00153
3	1	221 800	.00293
4	1	176 570	.00453
5	2	264 900	.00613
6	1	366 383	.00122
7	1	236 115	.00222
8	1	184 960	.00211
9	1	572 255	.00087
10	1	148 460	.00235
11	1	172 175	.00290
Total	12	$2 870 638	.00238
Average rate		.....	.0027
Total 1917–18		$2 920 587	.0031
Balance 1917		$1 613 52	
Balance 1916		810 73	
		$802 79	
Tax 1917		$6 847 19	
		802 79	
Real tax		$6 044 40	
Tax 1918		$9 054 46	
Real tax		6 044 40	
Real increase		$3 010 06	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$450 ..
1916–17	38 95
	$411 05
Instruction	
1917–18	$6 394 46
1916–17	5 585 25
	$809 21
Operation	
1917–18	$950 ..
1916–17	960 61
	$10 61
Maintenance	
1917–18	$800 ..
1916–17	1 116 26
	$316 26
Auxiliary	
1917–18	$350 ..
1916–17	212 20
	$137 80
Fixed charges	
1917–18	$110 ..
1916–17	68 57
	$41 43
Debt service	
1917–18	.....
1916–17	$146 97
	$146 97
Outlay	
1917–18	.....
1916–17	$8 ..
	$8 ..
Total	
1917–18	$9 054 46
1916–17	8 136 81
	$917 65

Town of Clarkson

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$135 714	.00395
2	2	306 255	.00404
3	1	122 948	.00398
4	1	63 775	.00549
6	Contract	234 735	.00085
7	1	183 216	.00310
8	1	158 193	.00254
9	1	186 033	.00212
10	1	95 397	.00591
Total	9	$1 486 266	.00319
Average rate		.....	.0036
Total 1917–18		$1 579 833	.0045
Balance 1916		$398 46	
Balance 1917		319 61	
		$78 85	
Tax 1917		4 744 06	
Real tax		$4 822 91	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$275 ..
1916–17	.....
	$275 ..
Instruction	
1917–18	$4 285 ..
1916–17	4 840 51
	$555 51
Operation	
1917–18	$700 ..
1916–17	691 99
	$8 01
Maintenance	
1917–18	$800 ..
1916–17	336 50
	$463 50
Auxiliary	
1917–18	$350 ..
1916–17	203 27
	$146 73

Monroe county — *Continued*

Town of Clarkson

	Assessed valuation
Tax 1918	$7 109 25
Real tax 1917	4 744 06
Real increase	$2 365 19

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$30 ..
1916–17	65 08
	$35 08
Debt service	
1917–18	$15 ..
1916–17	.....
	$15 ..
Total	
1917–18	$6 455 ..
1916–17	6 137 35
	$317 65

Town of Gates

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$526 760	.00305
2	1	171 437	.00247
3	6	2 576 975	.00445
4	1	412 350	.00206
5	1	297 550	.00175
6	10	2 039 241	.00561
7	1	343 100	.00503
Total	22	$6 367 413	.00393
Average rate		.....	.0035
Total 1917–18		$6 576 957	.0047
Balance 1917		$3 301 49	
Balance 1916		2 160 47	
		$1 141 02	
Tax 1917		$25 055 88	
		1 141 02	
Real tax		$23 914 86	
Tax 1918		$30 876 59	
Real tax		23 914 86	
Real increase		$6 961 73	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$1 200 ..
1916–17	381 85
	$818 15
Instruction	
1917–18	$17 048 ..
1916–17	15 200 76
	$1 847 24
Operation	
1917–18	$4 446 ..
1916–17	4 037 ..
	$409 ..
Maintenance	
1917–18	*$755 ..
1916–17	1 419 68
	$664 68
Auxiliary	
1917–18	$570 ..
1916–17	1 034 ..
	$464 ..
Fixed charges	
1917–18	$330 ..
1916–17	254 65
	$75 35
Debt service	
1917–18	$6 666 ..
1916–17	6 277 01
	$388 99
Outlay	
1917–18	$300 ..
1916–17	6 903 49
	$6 603 49
Total	
1917–18	$31 315 ..
1916–17	35 508 44
	$4 193 33

* [illegible]

Monroe county — *Continued*

Town of Greece

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$307 643	.00199
3	1	302 440	.00204
5	1	369 487	.00200
6	2	295 556	.00548
7	1	379 909	.00200
8	Contract	384 560	.00260
9	1	223 643	.00499
10	3	895 695	.00603
11	2	407 356	.00440
12	1	368 137	.00168
13	1	183 024	.00245
14	1	166 248	.00315
15	2	392 109	.00436
16	1	206 023	.00150
Total	18	$4 881 830	.00354
Average rate			.0032
Total 1917–18		$5 334 205	.004
Balance 1916		$2 805 28	
Balance 1917		1 638 74	
		$1 166 54	
Tax 1917		17 293 41	
Real tax		$18 459 95	
Tax 1918		$21 336 82	
Real tax 1917		18 459 95	
		$2 876 87	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$1 003 ..
1916–17	286 81
	$716 19
Instruction	
1917–18	$12 869 ..
1916–17	10 747 89
	$2 121 11
Operation	
1917–18	$2 764 ..
1916–17	2 975 78
	$211 78
Maintenance	
1917–18	$1 000 ..
1916–17	1 400 56
	$400 56
Auxiliary	
1917–18	$435 ..
1916–17	269 38
	$165 62
Fixed charges	
1917–18	$772 57
1916–17	492 35
	$280 22
Debt service	
1917–18	$4 218 25
1916–17	4 391 57
	$73 32
Outlay	
1917–18	$250 ..
1916–17	343 64
	$93 64
Total	
1917–18	$23 311 82
1916–17	20 907 98
	$2 403 84

Town of Hamlin

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$146 340	.00417
2	1	226 940	.00264
3	1	204 703	.00250
4	1	207 923	.00232
5	1	269 453	.00204
6	1	294 717	.00236
7	1	133 855	.00280
10	1	94 900	.00458
11	1	333 127	.00180
12	1	186 982	.00325
13	1	127 567	00325
14	1	224 922	.00226
15	1	359 484	.00165
Total	13	$2 810 913	.00248
Average rate			.0027
Total 1917–18		$2 823 400	.0033
Balance 1917		$807 23	
Balance 1916		743 71	
		$63 52	
Tax 1917		6 994 34	
Real tax		$6 930 82	
Tax 1918		$9 317 22	
Real tax 1917		6 930 82	
Real increase		$2 386 40	

Expenditures 1916–17 and budget 1917–18

Instruction	
1917–18	.....
1916–17	$6 981 85
	$6 981 85
Operation	
1917–18	.....
1916–17	$975 08
Maintenance	
1917–18	.....
1916–17	$498 68
Auxiliary	
1917–18	.....
1916–17	$205 93
Fixed charges	
1917–18	$98 17
1916–17	.....
Outlay	
1917–18	.....
1916–17	$5 30
Total	
1917–18	.....
1916–17	$8 765 01

Monroe county — *Continued*

Town of Mendon

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$95 300	.00524
2	2	240 400	.00374
3	1	113 880	.00287
4	1	78 960	.00428
5	.....	.....	.....
6	1	146 165	.00234
7	1	162 985	.00297
8	.....	.....	.....
9	1	122 035	.00239
10	1	151 640	.00270
11	1	75 310	.00438
12	1	156 660	.00238
13	1	189 224	.00251
14	1	98 572	.00460
15	1	55 540	.00458
16	1	103 335	.00346
17	12	874 552	.00869
Total	27	$2 664 513	.00500
Average rate		.....	.00380
Total 1917–18		$2 781 332	.00719
Balance 1917		$1 088 09	
Balance 1916		618 33	
		$469 76	
Tax 1917		13 343 68	
Real tax		$12 873 92	
Tax 1918		$20 000 00	
Real tax 1917		12 873 92	
Real increase		$7 126 08	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$775 ..	
1916–17	271 79	
		$503 21
Instruction		
1917–18	$15 585 ..	
1916–17	14 250 39	
		$1 334 61
Operation		
1917–18	$2 525 ..	
1916–17	2 250 38	
		$274 62
Maintenance		
1917–18	$818 ..	
1916–17	1 027 02	
		$209 02
Auxiliary		
1917–18	$1 900 ..	
1916–17	353 56	
		$1 546 44
Fixed charges		
1917–18	$1 242 00	
1916–17	274 91	
		$967 09
Outlay		
1917–18	$380 ..	
1916–17	345 16	
		$34 84
Total		
1917–18	$23 225 ..	
1916–17	18 773 21	
		$4 451 79

Town of Ogden

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	12	$878 437	.00794
2	1	113 043	.00369
3	1	253 353	.00243
4	1	146 152	.00299
5	1	208 109	.00303
6	1	186 471	.00206
7	1	145 934	.00310
8	1	117 565	.00331
9	1	82 200	.00435
10	1	110 124	.00360
11	2	369 838	.00308
12	1	83 739	.00440
13	1	203 642	.00244
14	1	80 009	.00508
Total	26	$2 978 616	.00452
Average rate		.....	.0037
Total 1917–18		$3 183 755	.0058
Balance 1916		$649 45	
Balance 1917		409 14	
		$240 31	
Tax 1917		13 482 68	
Real tax		$13 722 99	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	.....	
1916–17	$237 41	
		$237 41
Instruction		
1917–18	$14 000 ..	
1916–17	16 315 05	
		$2 315 05
Operation		
1917–18	$2 100 ..	
1916–17	2 779 30	
		$679 30
Maintenance		
1917–18	$600 ..	
1916–17	541 30	
		$58 70
Auxiliary		
1917–18	$200 ..	
1916–17	377 75	
		$177 75
Fixed charges		
1917–18	$655 ..	
1916–17	518 52	
		$136 48

Monroe county — *Continued*

Town of Ogden

	Assessed valuation
Tax 1918	$18 500 00
Real tax	13 722 99
Real increase	$4 777 01

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$745 ..
1916–17	6 831 88
	$6 086 88
Outlay	
1917–18	$200 ..
1916–17	3 283 58
	$3 083 58
Total	
1917–18	$18 500 ..
1916–17	30 884 79
	$12 384 79

Town of Parma

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$208 950	.00813
2	1	163 600	.00366
3	1	185 900	.00535
4	9	1 000 256	.00753
5	1	225 900	.00231
6	1	143 403	.00337
7	1	257 710	.00219
8	1	154 950	.00360
9	1	185 625	.00299
10	1	79 250	.00567
11	1	78 450	.00478
12	1	216 200	.00277
13	1	231 537	.00259
14	1	235 470	.00275
Total	24	$3 367 201	.00480
Average rate			.0041
Total 1917–18		$3 522 725	.0054
Balance 1916		$2 517 14	
Balance 1917		1 720 28	
		$796 86	
Tax 1917		16 195 42	
Real tax		$16 992 28	
Tax 1918		$19 022 72	
Real tax 1917		16 992 28	
Real increase		$2 030 44	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	.....
1916–17	$126 49
Instruction	
1917–18	.....
1916–17	$14 175 60
Operation	
1917–18	.....
1916–17	$2 407 97
Maintenance	
1917–18	.....
1916–17	$1 331 06
Auxiliary	
1917–18	.....
1916–17	$450 75
Fixed charges	
1917–18	.....
1916–17	$332 74
Debt service	
1917–18	.....
1916–17	$1 721 64
Outlay	
1917–18	.....
1916–17	$251 30
Total	
1917–18	.....
1916–17	$20 797 55

Town of Perinton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$177 707	.00787
2	2	381 810	.00366
3	1	232 140	.00215
4	1	215 175	.00346
5	1	124 060	.00370
6	1	145 315	.00236
7	.....	.....	.....
8	1	164 140	.00348
10	1	110 810	.00518
11	1	163 674	.00259
12	1	372 252	.00165
Total	12	$2 086 983	.00336

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$500 ..
1916–17	.....
	$500 ..
Instruction	
1917–18	$5 500 ..
1916–17	5 468 54
	$31 46
Operation	
1917–18	$1 400 ..
1916–17	1 474 75
	$74 75

Monroe county — *Continued*

Town of Perinton

	Assessed valuation	Tax rate 1916–17
Average rate	.....	.00361
Total 1917–18	$2 425 551	.00391
Balance 1916	$1 525 40	
Balance 1917	178 09	
	$1 347 31	
Tax 1917	7 032 87	
Real tax	$8 380 18	
Tax 1918	$9 500 00	
Real tax 1917	8 380 18	
Real increase	$1 119 82	

Expenditures 1916–17 and budget 1917–18	
Maintenance	
1917–18	$200 ..
1916–17	1 272 73
	$1 072 73
Auxiliary	
1917–18	$325 ..
1916–17	205 57
	$119 43
Fixed charges	
1917–18	$775 ..
1916–17	98 17
	$676 83
Debt service	
1917–18	$800 ..
1916–17	1 097 03
	$297 03
Outlay	
1917–18	.....
1916–17	$254 35
	$254 35
Total	
1917–18	$9 500 ..
1916–17	9 871 14
	$371 14

Town of Pittsford

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$205 940	.00219
2	1	132 220	.00319
3	1	145 040	.00268
4	1	303 075	.00237
5	1	103 500	.00405
7	1	83 600	.00466
8	1	124 400	.00421
9	1	204 750	.00241
Total	8	$1 302 525	.00292
Average rate		.....	.00322
Total 1917–18		$1 388 650	.00555
Balance 1916		$397 21	
Balance 1917		.....	
		$397 21	
Tax 1917		3 815 43	
Real tax		$4 212 64	
Tax 1918		$7 718 28	
Real tax 1917		4 212 64	
Real increase		$3 505 64	

Expenditures 1917–18 and budget 1917–18	
Control	
1917–18	$499 50
1916–17	.....
Instruction	
1917–18	$3 334 ..
1916–17	3 746 46
	$412 46
Operation	
1917–18	$775 ..
1916–17	636 44
	$138 56
Maintenance	
1917–18	$360 ..
1916–17	628 51
	$268 51
Auxiliary	
1917–18	$2 330 ..
1916–17	147 50
	$2 182 50
Fixed charges	
1917–18	$50 ..
1916–17	84 30
	$34 30
Debt service	
1917–18	$67 50
1916–17	22 50
	$45 ..
Outlay	
1917–18	$300 ..
1916–17	.....
Total	
1917–18	$7 716 ..
1916–17	5 265 71
	$2 450 2 9

Monroe county — *Continued*

Town of Riga

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$213 946	.00225
2	1	97 000	.00621
3	1	140 431	.00300
4	9	1 295 141	.00463
5	1	305 413	.00163
6	1	143 922	.00267
7	.....	.....	.....
8	1	97 468	.00649
9	1	90 569	.00348
10	1	103 900	.00481
Total	17	$2 487 790	.00395
Average rate		.....	.0039
Total 1917–18		$2 484 788	.00467
Balance 1917		$1 392 03	
Balance 1916		1 066 94	
		$325 09	
Tax 1917		$9 840 51	
		325 09	
Real tax		$9 515 42	
Tax 1918		$11 602 31	
Real tax		9 515 42	
Real increase		$2 086 89	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	.....
1916–17	$78 79
	$78 79
Instruction	
1917–18	$8 849 65
1916–17	9 933 15
	$1 083 50
Operation	
1917–18	$1 747 43
1916–17	1 635 05
	$112 38
Maintenance	
1917–18	$655 ..
1916–17	494 95
	$160 05
Auxiliary	
1917–18	$299 ..
1916–17	240 38
	$58 62
Fixed charges	
1917–18	$205 ..
1916–17	164 23
	$40 77
Debt service	
1917–18	$400 92
1916–17	400 92
Outlay	
1917–18	*$93 ..
1916–17	260 98
	$167 98
Total	
1917–18	12 250 ..
1916–17	13 208 45
	$958 45

* Includes amount for library.

Town of Rush

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$195 845	.00219
2	1	170 914	.00204
3	1	218 966	.00182
4	1	205 635	.00202
5	1	174 580	.00282
6	1	128 316	.00264
7	1	430 127	.00160
8	..	.....	.....
9	1	115 782	.00371
10	2	331 441	.00755
Total	10	$1 971 606	.00367
Average rate		.....	.00293
Total 1917–18		$2 261 439	.004422
Balance 1916		$2 649 15	
Balance 1917		64 32	
		$2 584 83	
Tax 1917		6 048 18	
Rea tax		$8 633 01	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$514 50
1916–17	5 50
	$509 ..
Instruction	
1917–18	$6 248 ..
1916–17	5 011 30
	$1 236 70
Operation	
1917–18	$1 067 ..
1916–17	1 003 25
	$63 75
Maintenance	
1917–18	$1 000 ..
1916–17	441 38
	$558 62
Auxiliary	
1917–18	$300 ..
1916–17	165 52
	$134 48

Monroe county — *Continued*

Town of Rush

	Assessed valuation
Tax 1918	$10 000 00
Real tax 1917	8 633 01
Real increase	$1 366 99

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$963 ..
1916–17	455 35
	$507 65
Debt service	
1917–18	$1 182 50
1916–17	702 50
	$480 ..
Outlay	
1917–18	$100 ..
1916–17	2 268 82
	$2 168 82
Total	
1917–18	$11 375 ..
1916–17	10 053 62
	$1 321 38

Town of Sweden

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$210 453	.00178
2	1	258 064	.00152
3	1	159 350	.00251
4	1	106 740	.00418
5	1	97 463	.00461
6	1	266 578	.00187
7	1	155 280	.00319
8	1	145 012	.0024
9	10	3 012 016	.00257
Total	18	$4 410 956	.00252
Average rate		.....	.0027
Total 1917–18		$4 512 696	.0033

Balance 1916	$3 595 33
Balance 1917	319 12
	$3 276 21
Tax 1917	11 158 34
Real tax	$14 434 55
Tax 1918	$14 891 90
Real tax 1917	14 434 55
Real increase	$457 35

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$536 ..
1916–17	112 ..
	$424 ..
Instruction	
1917–18	$9 750 ..
1916–17	10 340 93
	$590 93
Operation	
1917–18	$1 950 ..
1916–17	2 364 01
	$414 01
Maintenance	
1917–18	$350 ..
1916–17	926 64
	$576 64
Auxiliary	
1917–18	$650 ..
1916–17	217 78
	$432 22
Fixed charges	
1917–18	$110 83
1916–17	216 37
	$105 54
Debt service	
1917–18	$1 475 ..
1916–17	3 249 25
	$1 774 25
Outlay	
1917–18	$200 ..
1916–17	.....
	$200 ..
Total	
1917–18	$15 021 83
1916–17	17 426 98
	$2 405 15

Town of Wheatland

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	8	$859 884	.00225
2	1	195 075	.00220
3	1	491 912	.00132
4	1	177 090	.00230
5	1	92 326	.00349

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$900 ..
1916–17	361 30
	$538 70

Monroe county — *Concluded*

Town of Wheatland

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
6	1	$189 218	.00230
7	1	177 149	.00267
8	1	337 403	.00628
9	1	261 274	.00210
Total	4	$2 781 331	.00426
Average rate			.0028
Total 1917–18		$2 843 419	.00525
Balance 1916		$1 170 67	
Balance 1917		853 29	
		$317 38	
Tax 1917		11 858 80	
Real tax		$12 176 18	
Tax 1918		$14 903 ..	
Real tax		12 176 18	
Real increase		$2 726 82	

Expenditures 1916–17 and budget 1917–18		
Instruction		
1917–18	$10 800 ..	
1916–17	9 957 58	
		$842 42
Operation		
1917–18	$2 300 ..	
1916–17	1 662 61	
		$637 39
Maintenance		
1917–18	$600 ..	
1916–17	1 410 27	
		$810 27
Auxiliary		
1917–18	$1 200 ..	
1916–17	294 47	
		$905 53
Fixed charges		
1917–18	$400 ..	
1916–17	339 50	
		$60 50
Debt service		
1917–18	$287 12	
1916–17	1 037 80	
		$750 68
Outlay		
1917–18	$300 ..	
1916–17	140 59	
		$159 41
Total		
1917–18	$16 787 12	
1916–17	15 204 12	
		$1 583 ..

Montgomery county

Town of Amsterdam

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$232 814	.00214
2	2	496 065	.00308
4	1	55 020	.00500
5	4	416 899	.00824
6	1	122 365	.00535
7	1	58 000	.00567
8	1	38 910	.00128
9	Contract	88 057	.00356
10	1	65 282	.00540
11	1	184 426	.00217
12	3	480 108	.00765
Total	16	$2 237 946	.00534
Average rate			.0045
Total 1917–18		$2 252 005	.00861
Balance 1916		$1 493 54	
Balance 1917		248 10	
		$1 245 44	
Tax 1917		11 965 11	
Real tax		$13 210 55	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$585 ..	
1916–17	247 05	
		$337 95
Instruction		
1917–18	$9 310 ..	
1916–17	9 513 91	
		$203 91
Operation		
1917–18	$2 210 ..	
1916–17	1 793 50	
		$416 50
Maintenance		
1917–18	$2 850 ..	
1916–17	911 88	
		$1 938 12
Auxiliary		
1917–18	$1 015 ..	
1916–17	263 83	
		$751 17

Montgomery county — *Continued*

Town of Amsterdam

	Assessed valuation
Tax 1918	$19 399 71
Real tax 1917	13 210 55
Real increase	$6 189 16

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$275 ..
1916–17	191 49
	$83 51
Debt	
1917–18	$1 115 50
1916–17	1 522 07
	$406 57
Outlay	
1917–18	$4 150 ..
1916–17	1 186 65
	$2 963 35
Total	
1917–18	$21 510 50
1916–17	15 603 38
	$5 880 12

Town of Canajoharie

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$70 255	.01042
2	1	44 048	.00706
3	1	75 680	.00689
4	Contract	59 368	.00117
5	1	60 011	.00500
6	1	60 536	.00669
7	2	216 277	.00620
9	1	82 390	.01020
10	1	71 005	.00640
13	1	42 620	.00916
14	1	52 411	.00891
Total	11	$834 601	.0069
Average rate			.00710
Total 1917–18		$831 019	.0076
Balance 1916		$302 76	
Balance 1917		92 30	
		$210 46	
Tax 1917		5 835 89	
Real tax		$6 046 35	
Tax 1918		$6 317 15	
Real tax 1917		6 046 35	
Real increase		$270 80	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$253 ..
1916–17	39 50
	$213 50
Instruction	
1917–18	$5 719 ..
1916–17	5 748 68
	$29 68
Operation	
1917–18	$650 ..
1916–17	650 88
	$0 88
Maintenance	
1917–18	$200 ..
1916–17	142 64
	$57 36
Auxiliary	
1917–18	$350 ..
1916–17	96 41
	$253 59
Fixed charges	
1917–18	$134 ..
1916–17	115 86
	$18 16
Debt services	
1917–18	.....
1916–17	$120 26
	$120 26
Outlay	
1917–18	$660 ..
1916–17	791 73
	$131 73
Total	
1917–18	$7 966 ..
1916–17	7 705 96
	$260 04

Montgomery county — *Continued*

Town of Charleston

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$36 574	.00850
2	1	42 964	.00981
3	1	42 809	.00729
4	1	46 684	.00960
5	1	38 788	.00899
6	1	28 619	.00799
7	1	27 727	.00692
8	Contract	19 874	.....
9	1	34 212	.00756
10	1	38 220	.00777
Total	9	$356 471	.00790
Average rate		.....	.0083
Total 1917–18		$359 635	.0116
Balance 1916		$196 35	
Balance 1917		117 80	
		$78 55	
Tax 1917		2 819 15	
Real tax		$2 897 70	
Tax 1918		$4 171 77	
Real tax 1917		2 897 70	
Real increase		$1 274 07	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$334 77	
1916–17	11 51	
		$323 26
Instruction		
1917–18	$4 260 ..	
1916–17	3 757 21	
		$502 79
Operation		
1917–18	$760 ..	
1916–17	486 33	
		$273 67
Maintenance		
1917–18	$305 ..	
1916–17	297 68	
		$7 32
Auxiliary		
1917–18	$75 ..	
1916–17	49 76	
		$25 24
Fixed charges		
1917–18	$70 ..	
1916–17	49 90	
		$20 10
Debt		
1917–18	.....	
1916–17	$11 05	
		$11 05
Outlay		
1917–18	.....	
1916–17	$49 42	
		$49 42
Total		
1917–18	$5 804 77	
1916–17	4 712 86	
		$1 091 91

Town of Florida

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
14	1	$51 886	.00638
1	1	86 297	.00707
2	1	117 681	.00394
3	1	128 528	.00346
4	1	72 698	.00524
5	1	61 996	.00591
6	..	.....	.....
7	1	139 178	.00500
8	1	92 910	.00376
9	1	153 039	.00390
10	1	73 568	.00458
11	1	92 032	.00523
12	..	.....	.....
13	3	143 312	.01173
Total	14	$1 213 125	.00556
Average rate		.....	.0055
Total 1917–18		$1 232 417	.01096
Balance 1916		$841 54	
Balance 1917		52 82	
		$788 72	
Tax 1917		6 754 61	
Real tax		$7 543 33	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$850 ..	
1916–17	19 66	
		$830 34
Instruction		
1917–18	$8 810 ..	
1916–17	7 170 63	
		$1 639 37
Operation		
1917–18	$1 040 ..	
1916–17	865 72	
		$174 28
Maintenance		
1917–18	$650 ..	
1916–17	451 85	
		$198 15
Auxiliary		
1917–18	$585 ..	
1916–17	199 53	
		$385 47
Fixed charges		
1917–18	$115 ..	
1916–17	191 75	
		$76 75

Montgomery county — *Continued*

Town of Florida

	Assessed valuation
Tax 1918	$13 179 79
Real tax 1917	7 543 33
Real increase	$5 636 46

Expenditures 1916–17 and budget 1917–18

Debt	
1917–18	.....
1916–17	$60 66
Outlay	
1917–18	$2 730 ..
1916–17	478 76
	$2 251 24
Total	
1917–18	$14 780 ..
1916–17	9 438 56
	$5 341 44

Town of Glen

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$156 653	.00300
2	1	41 901	.00775
3	1	74 189	.00745
4	7	603 790	.01040
5	1	54 012	.00550
6	1	122 000	.00450
7	1	71 518	.00600
8	1	124 010	.00531
9	1	83 016	.00360
Total	15	$1 331 089	.00734
Average rate		.....	.0059
Total 1917–18		$1 358 415	.009092
Balance 1916		$386 75	
Balance 1917		296 19	
		$90 56	
Tax 1917		9 792 18	
Real tax		$9 882 74	
Tax 1918		$12 351 05	
Real tax 1917		9 882 74	
Real increase		$2 468 31	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$600 ..
1916–17	285 35
	$314 65
Instruction	
1917–18	$8 935 ..
1916–17	8 631 72
	$303 28
Operation	
1917–18	$1 640 ..
1916–17	1 552 97
	$87 03
Maintenance	
1917–18	$680 ..
1916–17	877 05
	$197 05
Auxiliary	
1917–18	$270 ..
1916–17	206 55
	$63 45
Fixed charges	
1917–18	$125 ..
1916–17	213 21
	$88 21
Debt	
1917–18	.....
1916–17	$1 474 91
	$1 474 91
Outlay	
1917–18	$100 ..
1916–17	89 09
	$10 91
Total	
1917–18	$12 350 ..
1916–17	13 330 85
	$980 85

Town of Minden

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$57 899	.01115
2	1	95 216	.00840
3	1	116 412	.00413
4	1	86 454	.00356
5	1	100 619	.00363

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$373 ..
1916–17	7 12
	$365 88

Montgomery county — *Continued*

Town of Minden

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
6	1	$90 045	.00557
7	1	99 240	.00521
10	1	88 288	.00449
11	1	29 703	.01350
12	1	59 719	.00675
13	1	45 682	.00744
15	1	99 084	.00605
16	1	58 839	.01055
17	1	37 509	.00938
18	1	52 524	.00699
Total	15	$1 127 233	.0063
Average rate			.00712
Total 1917–18		$1 117 608	.00800
Balance 1916		$556 43	
Balance 1917		195 57	
		$360 86	
Tax 1917		7 103 99	
Real tax		$7 464 85	
Tax 1918		$8 940 86	
Real tax 1917		7 464 85	
Real increase		$1 476 01	

Expenditures 1916–17 and budget 1917–18

Instruction		
1917–18	$7 657 ..	
1916–17	7 205 83	
		$469 17
Operation		
1917–18	$650 ..	
1916–17	842 52	
		$192 52
Maintenance		
1917–18	$200 ..	
1916–17	600 12	
		$400 12
Auxiliary		
1917–18	$343 77	
1916–17	168 46	
		$175 31
Fixed charges		
1917–18	$226 25	
1916–17	88 79	
		$137 46
Debt services		
1917–18	$420 ..	
1916–17	579 72	
		$159 72
Outlay		
1917–18	$1 400 ..	
1916–17	457 78	
		$942 22
Total		
1917–18	$11 288 02	
1916–17	9 850 04	
		$1 437 98

Town of Mohawk

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$578 834	.00821
2	1	52 471	.00746
3	..	.....	.....
4	Contract	258 148	.....
5	1	97 530	.00512
6	8	818 246	.00849
7	1	133 042	.00274
9	1	55 646	.00609
10	1	333 815	.00119
11	1	82 667	.00429
12	1	124 245	.00334
Total	17	$2 534 640	.00571
Average rate			.0052
Total 1917–18		$2 601 106	.0077
Balance 1916		$771 77	
Balance 1917		314 56	
		$475 21	
Tax 1917		14 479 96	
		$457 21	
Tax 1917		14 479 96	
Real tax		$14 937 17	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$1 360 ..	
1916–17	327 43	
		$1 032 57
Instruction		
1917–18	$12 300 ..	
1916–17	10 857 14	
		$1 442 86
Operation		
1917–18	$3 477 87	
1916–17	2 859 47	
		$618 40
Maintenance		
1917–18	$800 ..	
1916–17	987 80	
		$187 80
Auxiliary		
1917–18	$505 ..	
1916–17	81 11	
		$423 89
Fixed charges		
1917–18	$150 ..	
1916–17	417 19	
		$267 19

Montgomery county — *Continued*

Town of Mohawk

	Assessed valuation
Tax 1918	$20 028 51
Real tax 1917	14 937 17
Real increase	$5 091 34

Expenditures 1916–17 and budget 1917–18

Debt	
1917–18	$2 175 ..
1916–17	2 681 40
	$506 40
Outlay	
1917–18	$2 100 ..
1916–17	287 15
	$1 812 85
Total	
1917–18	$22 867 87
1916–17	18 498 69
	$4 369 18

Town of Palatine

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$199 922	.00279
2	4	441 291	.00677
3	4	385 089	.00740
4	1	106 159	.00500
5	1	66 340	.00886
6	1	97 837	.00656
7	1	96 670	.00590
8	1	64 964	.00674
10	1	78 076	.00500
11	1	124 679	.00296
12	1	132 034	.00568
Total	17	$1 755 061	.0059
Average rate		.....	.00578
Total 1917–18		$1 779 730	.0078
Balance 1916		$1 031 31	
Balance 1917		9 48	
		$1 021 83	
Tax 1917		10 444 51	
Real tax		$9 422 68	
Tax 1918		$13 881 94	
Real tax 1917		9 422 68	
Real increase		$4 459 26	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$412 ..
1916–17	292 17
	$118 83
Instruction	
1917–18	$9 922 ..
1916–17	9 616 97
	$305 03
Operation	
1917–18	$1 600 ..
1916–17	1 368 86
	$231 14
Maintenance	
1917–18	$1 075 ..
1916–17	668 91
	$406 09
Auxiliary	
1917–18	$600 ..
1916–17	474 43
	$125 57
Fixed charges	
1917–18	$199 22
1916–17	237 89
	$38 67
Debt services	
1917–18	.....
1916–17	$844 92
	$844 92
Contingencies	
1917–18	$102 52
1916–17	.....
	$102 52
Outlay	
1917–18	$2 300 ..
1916–17	315 78
	$1 984 22
Total	
1917–18	$16 210 74
1916–17	13 819 93
	$2 390 81

Montgomery county — *Continued*

Town of Pendleton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$73 933	.00540
2	1	81 766	.00460
3	1	94 066	.00473
4	1	102 900	.00449
5	2	241 842	.00450
6	1	108 477	.00370
7	1	165 945	.00270
8	1	61 427	.00551
Total	9	$930 358	.0042
Average rate		.....	.00445
Total 1917–18		$1 159 188	.00525
Balance 1916		$551 14	
Balance 1917		332 32	
		$218 82	
Tax 1917		3 965 09	
Real tax 1917		$4 183 91	
Tax 1918		$6 085 ..	
Real tax 1917		4 183 91	
Real increase		$1 901 33	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$225 75	
1916–17	4 50	
		$221 25
Instruction		
1917–18	$3 978 ..	
1916–17	3 799 09	
		$178 91
Operation		
1917–18	$910 ..	
1916–17	723 23	
		$186 77
Maintenance		
1917–18	$272 ..	
1916–17	506 17	
		$234 17
Auxiliary		
1917–18	$80 25	
1916–17	160 10	
		$79 85
Fixed charges		
1917–18	.....	
1916–17	$51 13	
		$51 13
Debt		
1917–18	$5 ..	
1916–17	64 89	
		$59 89
Outlay		
1917–18	$1 690 20	
1916–17	5 25	
		$1 684 95
Total		
1917–18	$7 161 20	
1916–17	5 314 36	
		$1 846 84

Town of Root

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$116 648	.00728
2	1	68 750	.00628
3	1	165 138	.00139
4	1	81 764	.00530
5	1	114 980	.00614
6	1	51 125	.00577
8	1	63 539	.00478
9	1	36 584	.00836
10	1	45 551	.00764
11	1	80 114	.00223
12	1	47 512	.00900
13	1	44 286	.00956
Total	12	$915 991	.0068
Average rate		.....	.00722
Total 1917–18		$936 831	.00816
Balance 1916		$882 78	
Balance 1917		12 12	
		$870 66	
Tax 1917		6 234 11	
Real tax		$5 363 45	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$272 ..	
1916–17	21 43	
		$250 57
Instruction		
1917–18	$6 380 ..	
1916–17	6 100 90	
		$279 10
Operation		
1917–18	$800 ..	
1916–17	800 97	
		$0 97
Maintenance		
1917–18	$450 ..	
1916–17	260 29	
		$189 71
Auxiliary		
1917–18	$245 ..	
1916–17	215 15	
		$29 85

Montgomery county — *Concluded*

Town of Root

	Assessed valuation
Tax 1918	$7 644 54
Real tax 1917	5 363 45
Real increase	$2 281 09

Expenditures 1916–17 and budget 1917–18

Fixed charges	
1917–18	$113 80
1916–17	112 45
	$1 35
Debt services	
1917–18	$280 ..
1916–17	899 61
	$619 61
Outlay	
1917 18	$1 030 ..
1916–17	1 015 20
	$14 80
Total	
1917–18	$9 570 80
1916–17	9 426 ..
	$144 80

Town of St Johnsville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
3	1	$186 420	.00174
7	1	167 982	.00326
8	1	75 543	.00600
Total	3	$429 945	.003
Average rate		.....	.00366
Total 1917–18		$428 176	.0057
Balance 1916		$300 51	
Balance 1917		84 71	
		$215 80	
Tax 1917		1 327 37	
Real tax		$1 543 17	
Tax 1918		$2 440 60	
Real tax 1917		1 543 17	
Real increase		$597 43	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$91 ..
1916–17	1 ..
	$90 ..
Instruction	
1917–18	$1 653 ..
1916–17	1 424 59
	$228 41
Operation	
1917–18	$215 ..
1916–17	159 68
	$55 32
Maintenance	
1917–18	$200 ..
1916–17	245 81
	$45 81
Auxiliary	
1917–18	$67 37
1916–17	58 50
	$8 87
Fixed charges	
1917–18	$36 38
1916–17	27 68
	$8 70
Debt services	
1917–18	.....
1916–17	$3 95
Outlay	
1917–18	$5 50
1916–17	.....
Total	
1917–18	$2 812 75
1916–17	1 921 21
	$891 54

Niagara county

Town of Cambria

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$127 836	.00329
2	1	128 943	.00303
3	1	96 998	.00350
4	1	105 067	.00424
5	1	96 564	.00453

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$225 ..
1916–17	2 ..
	$223 ..

Niagara county — *Continued*

Town of Cambria

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
6	1	185 568	.00189
7	1	117 711	.00282
8	1	71 309	.00581
9	1	63 271	.00721
10	1	131 412	.00296
11	1	173 835	.00220
Total	11	$1 298 516	.0034
Average rate			.00386
Total 1917–18		$2 149 878	.003
Balance 1916		$673 59	
Balance 1917		637 33	
		$36 26	
Tax 1917		4 482 33	
Real tax 1917		$4 520 59	
Tax 1918		$6 448 91	
Real tax 1917		4 520 59	
Real increase		$1 928 32	

Expenditures 1916–17 and budget 1917–18		
Instruction		
1917–18	$4 000 ..	
1916–17	4 810 35	
		$810 35
Operation		
1917–18	$1 517 50	
1916–17	680 14	
		$837 36
Maintenance		
1917–18	$1 250 ..	
1916–17	263 86	
		$986 14
Auxiliary		
1917–18	.....	
1916–17	$83 30	
		$83 30
Fixed charges		
1917–18	$70 ..	
1916–17	59 20	
		$10 80
Debt		
1917–18	$636 41	
1916–17	.....	
		$636 41
Outlay		
1917–18	.....	
1916–17	$1 450 ..	
		$1 450 ..
Total		
1917–18	$7 698 91	
1916–17	5 913 35	
		$1 785 56

Town of Hartland

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$105 252	.00400
2	1	107 342	.00434
3	1	95 530	.00353
4	1	112 640	.00285
5	1	119 677	.00461
6	1	120 656	.00359
7	1	163 869	.00279
8	1	103 791	.00428
9	1	122 203	.00292
10	1	97 850	.00431
11	1	109 607	.00350
12	1	74 304	.00544
13	1	89 726	.00500
14	1	67 540	.00526
15	1	42 223	.00799
16	1	89 700	.00448
17	1	53 245	.00740
Total	17	$1 675 155	.00417
Average rate			.00451
Total 1917–18		$2 661 030	.004

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$585 ..	
1916–17	.....	
		$585 ..
Instruction		
1917–18	$8 750 ..	
1916–17	7 164 73	
		$1 585 27
Operation		
1917–18	$1 485 ..	
1916–17	1 206 41	
		$278 59
Maintenance		
1917–18	$1 135 ..	
1916–17	402 11	
		$732 89
Auxiliary		
1917–18	$445 ..	
1916–17	344 47	
		$100 53

Niagara county — *Continued*

Town of Hartland

	Assessed valuation
Balance 1916	$707 69
Balance 1917	647 14
	$62 55
Tax 1917	6 990 72
Real tax 1917	$7 053 27
Tax 1918	$10 644 12
Real tax 1917	7 053 27
	$3 590 85

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$75 ..
1916–17	119 48
	$44 48
Debt	
1917–18	$142 25
1916–17	.....
	$142 25
Outlay	
1917–18	.....
1916–17	$18 97
	$18 97
Total	
1917–18	$12 617 25
1916–17	9 256 17
	$3 361 08

Town of Lockport

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$97 247	.00407
2	1	114 161	.00325
3	1	168 045	.00207
4	1	89 938	.00424
5	1	99 867	.00499
6	1	100 289	.00448
7	1	138 011	.00315
8	1	108 624	.00414
9	1	99 169	.00350
10	1	83 089	.00507
11	1	162 476	.00266
12	1	155 813	.00256
13	1	143 546	.00279
14	1	72 471	.00481
15	1	83 704	.00507
Total	15	$1 746 450	.0034
Average rate		.....	.00379
Total 1917–18		$2 434 394	.003697

Balance 1916	$860 21
Balance 1917	310 05
	$550 16
Tax 1917	6 208 05
Real tax 1917	$6 758 21
Tax 1918	$9 000 ..
Real tax 1917	6 758 21
Real increase	$2 241 79

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$364 44
1916–17	11 85
	$352 59
Instruction	
1917–18	$7 100 ..
1916–17	6 987 02
	$112 98
Operation	
1917–18	$1 195 ..
1916–17	996 86
	$198 14
Maintenance	
1917–18	$730 ..
1916–17	774 43
	$44 43
Auxiliary	
1917–18	$375 ..
1916–17	250 60
	$124 40
Fixed charges	
1917–18	$50 ..
1916–17	106 41
	$56 41
Debt	$10 82
Outlay	
1917–18	$1 350 ..
1916–17	89 38
	$1 260 62
Total	
1917–18	$11 164 44
1916–17	9 227 37

Town of Niagara

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$192 545	.00234
2	Contract	274 582	.....
3	1	167 137	.00274
4	7	747 127	.00965
5	11	1 062 069	.01214
Total	20	$2 443 460	.008

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$725 ..
1916–17	51 14
	$673 86
Instruction	
1917–18	$17 159 ..
1916–17	12 294 16
	$4 864 84

Niagara county — *Continued*

Town of Niagara

	Assessed valuation	Tax rate 1916–17
Average rate	.....	.00671
Total 1917–18	$3 458 880	.00783
Balance 1916	$956 50	
Balance 1917	374 09	
	$582 41	
Tax 1917	21 027 60	
Real tax 1917	$211 610 01	
Tax 1918	$27 075 ..	
Real tax 1917	21 610 01	
Real increase	$5 464 99	

Expenditures 1916–17 and budget 1917–18	
Operation	
1917–18	$4 920 ..
1916–17	4 189 16
	$730 84
Maintenance	
1917–18	$300 ..
1916–17	91 15
	$228 85
Auxiliary	
1917–18	$325 ..
1916–17	221 89
	$103 11
Fixed charges	
1917–18	$250 ..
1916–17	248 41
	$1 59
Debt	
1917–18	$4 800 ..
1916–17	6 926 05
	$2 126 05
Outlay	
1917–18	$600 ..
1916–17	949 99
	$349 99
Total	
1917–18	$29 079 ..
1916–17	24 951 95
	$4 127 05

Town of Royalton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$56 070	.00625
3	1	132 385	.00394
4	1	73 065	.00547
5	1	90 535	.00450
6	1	75 215	.00465
7	1	91 540	.00476
8	1	94 490	.00430
9	1	112 810	.00360
10	1	79 684	.00540
11	1	70 450	.00500
12	1	50 085	.00800
13	1	114 435	.00379
14	1	99 263	.00311
15	1	124 620	.00686
16	1	90 550	.00568
17	1	78 835	.00624
18	5	495 545	.00999
19	1	75 040	.00560
20	1	124 850	.00360
21	1	96 060	.00348
22	1	121 495	.00387
23	1	81 505	.00450
Total	26	$2 428 527	.00577
Average rate	.....		.00511
Total 1917–18		$4 650 844	.00436

Expenditures 1916–17 and budget 1917–18	
Control	$875 ..
1916–17	67 11
	$807 89
Instruction	
1917–18	$15 050 ..
1916–17	11 855 05
	$3 194 95
Operation	
1917–18	$2 900 ..
1916–17	2 158 76
	$741 24
Maintenance	
1917–18	$1 540 ..
1916–17	1 310 83
	$229 17
Auxiliary	
1917–18	$760 ..
1916–17	678 64
	$81 36
Fixed charges	
1917–18	$75 ..
1916–17	180 71
	$105 71

Niagara county — *Continued*

Town of Royalton

	Assessed valuation
Balance 1916	$3 091 48
Balance 1917	2 759 66
	$331 82
Tax 1917	14 057 37
Real tax 1917	$14 389 19
Tax 1918	$20 277 68
Real tax 1917	14 389 19
Real increase	$5 888 49

Expenditures 1916–17 and budget 1917–18	
Debt	
1917–18	$1 630 ..
1916–17	1 675 ..
	$45 ..
Outlay	
1917–18	$877 68
1916–17	462 79
	$414 89
Total	*$23 606 68
1917–18	23 707 68
1916–17	18 388 89
	$5 318 79

Town of Somerset

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	9	$580 646	.01343
2	1	87 750	.00343
3	1	53 100	.00677
4	1	105 838	.00387
5	1	169 765	.00298
6	1	54 925	.00415
7	3	191 225	.00476
8	1	119 144	.00355
9	1	201 561	.00238
10	1	61 589	.00660
11	1	79 157	.00477
Total	21	$1 704 700	.00716
Average rate		.....	.00515
Total 1917–18		$3 369 644	.00446
Balance 1916		$289 92	
Balance 1917		167 49	
		$122 43	
Tax 1917		12 200 89	
Real tax 1917		$12 323 32	
Tax 1918		$15 028 61	
Real tax 1917		12 323 32	
Real increase		$2 705 29	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$470 ..
1916–17	116 27
	$353 73
Instruction	
1917–18	$10 756 ..
1916–17	10 438 82
	$317 18
Operation	
1917–18	$2 175 ..
1916–17	2 031 24
	$143 76
Maintenance	
1917–18	$900 ..
1916–17	376 04
	$523 96
Auxiliary	
1917–18	$427 50
1916–17	597 12
	$169 62
Fixed charges	
1917–18	$329 25
1916–17	137 78
	$191 47
Debt service	
1917–18	$1 993 ..
1916–17	2 100 36
	—$107 36
Reserve fund	$1 008 04
Outlay	
1917–18	$75 ..
1916–17	138 02
	$63 92
Total	
1917–18	$18 133 79
1916–17	15 935 55
	$2 197 24

Niagara county — *Concluded*

Town of Wheatfield

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$117 552	.00400
2	1	550 355	.00118
3	1	462 295	.00089
4	1	128 540	.00249
5	1	166 377	.00258
6	2	338 358	.00445
7	1	115 850	.00273
Total	8	$1 879 327	.0021
Average rate			.00261
Total 1917–18		$2 170 912	.0026
Balance 1916		$885 06	
Balance 1917		386 ..	
		$499 06	
Tax 1917		4 100 89	
Real tax 1917		$4 609 95	
Tax 1918		$5 556 40	
Real tax 1917		5 609 95	
Real increase		$946 45	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$275 ..	
1916–17	19 05	
		$255 95
Instruction		
1917–18	$4 410 ..	
1916–17	3 885 04	
		$524 96
Operation		
1917–18	$803 45	
1916–17	756 40	
		$47 05
Maintenance		
1917–18	$200 ..	
1916–17	457 01	
		$257 01
Auxiliary		
1917–18	$135 ..	
1916–17	96 19	
		$38 81
Fixed charges		
1917–18	$50 ..	
1916–17	47 42	
		$2 58
Debt service		
1917–18	$375 ..	
1916–17	375 ..	
Outlay		
1917–18	$300 ..	
1916–17	5 ..	
		$295 ..
Total		
1917–18	$6 548 15	
1916–17	5 641 11	
		$907 34

Oneida county

Town of Annsville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$12 422	.0200
2	1	58 157	.0065
3	1	25 676	.0141
4	1	10 224	.0206
5	1	11 775	.0178
6	1	9 190	.0244
7	1	13 530	.0166
8	2	42 710	.0164
9	1	30 224	.0099
10	1	7 475	.0416
11	1	8 770	.0200
12	1	16 560	.0150
13	1	8 000	.0294
14	1	11 010	.0226
15	1	6 210	.0300
16	1	40 820	.0083
17	1	7 302	.0383
Total	18	$320 055	.0152

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$700 ..	
1916–17	16 ..	
		$684 ..
Instruction		
1917–18	$8 250 ..	
1916–17	7 422 ..	
		$828 ..
Operation		
1917–18	$950 ..	
1916–17	665 ..	
		$285 ..
Maintenance		
1917–18	$700 ..	
1916–17	336 ..	
		$364 ..

Oneida county — *Continued*

Town of Annsville

	Assessed valuation	Tax rate 1916–17
Average rate	.....	.0206
Total 1917–18	$326 285	.02428
Balance 1916	$768 24	
Balance 1917	419 83	
	$348 41	
Tax 1917	4 895 48	
Real tax	$5 243 89	
Tax 1918	$7 925 00	
Real tax 1917	5 243 89	
Real increase	$2 681 11	

Expenditures 1916–17 and budget 1917–18

Fixed charges		
1917–18	$125	..
1916–17	93	..
	$32	..
Debt service		
1917–18	.....	
1916–17	$106	..
	$106	..
Outlay		
1917–18	.....	
1916–17	$42	..
	$42	..
Auxiliary		
1917–18	$300	..
1916–17	220	..
	$80	..
Total		
1917–18	$11 025	..
1916–17	8 900	..
	$2 125	..

Town of Augusta, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$42 307	.00800
7	6	422 640	.01000
8	1	36 309	.00840
10	1	39 250	.01498
Total	9	$540 506	.01
Average rate		.....	.01035
Total 1917–18		$435 528	.018
Balance 1916		$1 272 39	
Balance 1917		550 38	
		$722 01	
Tax 1917		5 458 37	
Real tax		$6 180 38	
Tax 1918		$7 742 34	
Real tax 1917		6 180 30	
Real increase		$1 561 96	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$210	..
1916–17	47	75
	$162	25
Instruction		
1917–18	$6 861	..
1916–17	6 132	90
	$728	10
Operation		
1917–18	$1 325	..
1916–17	1 119	78
	$205	22
Maintenance		
1917–18	$600	..
1916–17	356	10
	$243	90
Auxiliary		
1917–18	$100	..
1916–17	206	25
	$106	25
Fixed charges		
1917–18	.....	
1916–17	144	52
	$144	52
Debt service		
1917–18	.....	
1916–17	$208	12
	$208	12
Outlay		
1917–18	$300	..
1916–17	90	30
	$209	70
Total		
1917–18	$9 396	..
1916–17	8 305	72
	$1 090	28

Oneida county — *Continued*

Town of Augusta, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$38 135	.00732
4	4	103 010	.01321
5	Contract	31 311	.....
6	Contract	24 350	.....
11	1	41 487	.00507
13	1	32 350	.00914
14	Contract	24 800	.....
Total	7	$285 443	.0072
Average rate		.....	.00902
Total 1917–18		$296 032	.0123
Balance 1916		$346 23	
Balance 1917		195 52	
		$150 71	
Tax 1917		2 146 67	
Real tax		$2 297 38	
Tax 1918		$3 640 00	
Real tax 1917		2 297 38	
Real increase		$1 342 62	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$221 ..
1916–17.....	19 56
	$201 44
Instruction	
1917–18.....	$3 494 ..
1916–17.....	3 207 79
	$286 21
Operation	
1917–18.....	$580 ..
1916–17.....	493 78
	$86 22
Maintenance	
1917–18.....	$250 ..
1916–17.....	130 87
	$119 13
Auxiliary	
1917–18.....	$515 ..
1916–17.....	236 20
	$278 80
Fixed charges	
1917–18.....	$40 ..
1916–17.....	37 73
	$2 27
Debt service	
1917–18.....	.....
1916–17.....	.....
Outlay	
1917–18.....	.....
1916–17.....	.....
Total	
1917–18.....	$5 100 ..
1916–17.....	4 125 93
	$974 07

Town of Ava

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$25 146	.01500
2	1	16 534	.01200
3	1	13 790	.01656
4	1	14 890	.01608
5	1	13 380	.01457
6	1	15 090	.01486
7	1	16 980	.01185
8	1	13 505	.01281
9	1	12 150	.01650
	9	$141 465	.0144
Average rate			.01447
Total 1917–18		$140 425	.0235
Balance 1916		$197 54	
Balance 1917		110 89	
		$86 65	
Tax 1917		2 037 83	
Real tax		$2 124 48	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$230 ..
1916–17.....	.....
	$230 ..
Instruction	
1917–18.....	$3 963 ..
1916–17.....	3 441 15
	$521 85
Operation	
1917–18.....	$445 ..
1916–17.....	224 61
	$220 39
Maintenance	
1917–18.....	$200 ..
1916–17.....	174 05
	$25 95
Auxiliary	
1917–18.....	.....
1916–17.....	$21 50
	$21 50

Oneida county — *Continued*

Town of Ava

	Assessed valuation
Tax 1918	$3 300 00
Real tax	2 124 48
Real increase	$1 175 52

Expenditures 1916–17 and budget 1917–18

Fixed charges	
1917–18	$227 ..
1916–17	44 ..
	$183 ..
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$5 065 ..
1916–17	3 905 31
	$1 159 69

Town of Boonville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$41 690	.00682
3	1	37 800	.00610
4	1	9 850	.02246
5	1	35 927	.00529
6	1	19 071	.00480
7	1	31 722	.00640
8	1	14 450	.01660
9	1	29 800	.00815
10	1	8 700	.02275
11	2	35 080	.02144
12	1	14 250	.01277
13	1	16 950	.01256
15	1	28 050	.00750
16	1	38 189	.00519
17	1	9 460	.0300
18	1	57 758	.00658
Total	17	$428 747	.0096
Average rate		.....	.01221
Total 1917–18		$433 527	.015
Balance 1916		$641 68	
Balance 1917		547 81	
		$93 87	
Tax 1917		4 122 55	
Real tax		$4 216 42	
Tax 1918		$6 502 91	
Real tax		4 216 42	
Real increase		$2 286 49	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$491 ..
1916–17	.....
	$491 ..
Instruction	
1917–18	$7 544 ..
1916–17	6 159 21
	$1 384 79
Operation	
1917–18	$642 ..
1916–17	486 37
	$155 63
Maintenance	
1917–18	$450 ..
1916–17	663 70
	$213 70
Auxiliary	
1917–18	$180 ..
1916–17	100 ..
	$80 ..
Fixed charges	
1917–18	$408 ..
1916–17	65 16
	$342 84
Debt service	
1917–18	.....
1916–17	.....
	.....
Outlay	
1917–18	$50 ..
1916–17	.....
	$50 ..
Total	
1917–18	$9 765 ..
1916–17	7 474 44
	$2 290 56

Oneida county — *Continued*

Town of Bridgewater

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	4	$202 848	.00807
2	1	29 850	.00840
5	Contract	71 673	.00523
6	Contract	25 800	.00779
7	1	19 150	.01314
8	Contract	15 050	.00598
9	1	31 000	.01000
10	1	84 754	.00400
Total	8	$480 125	.0071
Average rate			.00783
Total 1917–18		$480 125	.0094
Balance 1916		$668 25	
Balance 1917		507 95	
		$160 30	
Tax 1917		3 456 41	
Real tax		$3 616 71	
Tax 1918		$4 513 17	
Real tax 1917		3 616 71	
Real increase		$896 46	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$205 ..	
1916–17	5 ..	
	$200 ..	
Instruction		
1917–18	$4 270 ..	
1916–17	4 160 96	
	$109 04	
Operation		
1917–18	$550 ..	
1916–17	287 09	
	$262 91	
Maintenance		
1917–18	$310 ..	
1916–17	102 83	
	$207 17	
Auxiliary		
1917–18	$1 090 ..	
1916–17	996 54	
	$93 46	
Fixed charges		
1917–18	$25 ..	
1916–17	58 06	
	$33 06	
Debt services		
1917–18	.....	
1916–17	$50 ..	
Outlay		
1917–18	.....	
1916–17	$13 24	
Total		
1917–18	$6 450 ..	
1916–17	5 673 72	
	$776 28	

Town of Camden

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$48 340	.0080
3	1	35 590	.0067
4	1	33 400	.010
5	1	56 990	.0054
6	1	12 730	.0140
7	1	39 750	.0080
8	1	12 855	.0160
9	2	84 663	.0124
10	1	13 000	.0153
11	1	18 720	.0101
12	1	15 500	.0110
13	1	10 530	.0200
14	1	8 190	.0270
Total	14	$390 258	.0103
Average rate			.0126
Total 1917–18		$393 545	.013975
Balance 1916		$392 35	
Balance 1917		295 98	
		$96 37	
Tax 1917		4 023 10	
Real tax		$4 119 47	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$375 ..	
1916–17	16 ..	
	$359 ..	
Instruction		
1917–18	$6 015 ..	
1916–17	5 241 ..	
	$774 ..	
Operation		
1917–18	$710 ..	
1916–17	494 ..	
	$216 ..	
Maintenance		
1917–18	$350 ..	
1916–17	125 ..	
	$225 ..	
Auxiliary		
1917–18	$150 ..	
1916–17	78 ..	
	$72 ..	
Fixed charges		
1917–18	$100 ..	
1916–17	72 ..	
	$28 ..	

Oneida county — *Continued*

Town of Camden

	Assessed valuation
Tax 1918	$5 500 00
Real tax 1917	4 119 47
Real increase	$1 380 53

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	.....
1916–17	$68 ..
	$68 ..
Outlay	
1917–18	$150 ..
1916–17	473 ..
	$323 ..
Total	
1917–18	$7 850 ..
1916–17	6 567 ..
	$1 283 ..

Town of Deerfield

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
3	1	$51 130	.00499
4	1	33 510	.01100
5	1	17 160	.01660
6	1	26 095	.01716
7	1	69 280	.00475
8	Contract	29 620	.....
9	1	48 347	.00658
10	1	68 900	.00943
Total	7	$344 042	.00771
Average rate		.....	.01007
Total 1917–18		$413 072	.0117074
Balance 1916		$177 53	
Balance 1917		145 36	
		$32 17	
Tax 1917		2 654 34	
Real tax		$2 686 51	
Tax 1918		$4 836 00	
Real tax 1917		2 686 51	
Real increase		$2 149 49	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$285 ..
1916–17	.....
	$285 ..
Instruction	
1917–18	$4 026 ..
1916–17	3 015 ..
	$1 011 ..
Operation	
1917–18	$390 ..
1916–17	360 ..
	$30 ..
Maintenance	
1917–18	$200 ..
1916–17	115 ..
	$85 ..
Auxiliary	
1917–18	$405 ..
1916–17	168 ..
	$237 ..
Fixed charges	
1917–18	$130 ..
1916–17	110 ..
	$20 ..
Debt services	
1917–18	$295 ..
1916–17	62 ..
	$233 ..
Outlay	
1917–18	$630 ..
1916–17	182 ..
	$448 ..
Total	
1917–18	$6 361 ..
1916–17	$4 012 ..
	$2 349 ..

Town of Florence

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$14 240	.0196
3	1	10 685	.0215
4	1	15 793	.0157
5	1	11 943	.0184
6	1	19 116	.0125

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$200 ..
1916–17	4 ..
	$196 ..

Oneida county — *Continued*

Town of Florence

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
7	Contract	$15 509	Contract
8	1	9 330	.0166
9	1	10 920	.0053
10	Contract	7 070	Contract
11	1	9 835	.0227
12	1	5 100	.0445
14	1	9 411	.0223
15	1	6 250	.0592
Total	11	$145 202	.0169
Average rate			.0234
Total 1917–18		$143 395	.0225
Balance 1917		$432 86	
Balance 1916		165 67	
		$267 19	
Tax 1917		$2 461 87	
		267 19	
Real tax		$2 194 68	
Tax 1918		$3 227 50	
Real tax 1917		2 194 68	
Real increase		$1 032 82	

* Including supplies

Expenditures 1916–17 and budget 1917–18	
Instruction	
1917–18	$4 356 ..
1916–17	3 723 ..
	$633 ..
Operation	
1917–18	$396 ..
1916–17	262 ..
	$134 ..
Maintenance	
1917–18	.....
1916–17	$246 ..
	$246 ..
Auxiliary	
1917–18	$500 ..
1916–17	456 ..
	$44 ..
Fixed charges *	
1917–18	$375 ..
1916–17	76 ..
	$299 ..
Debt service	
1917–18	.....
1916–17	$115 ..
	$115 ..
Outlay	
1917–18	.....
1916–17	$7 ..
Total	
1917–18	$5 827 ..
1916–17	4 889 ..
	$938 ..

Town of Floyd

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	(Annexed to No. 3 Marcy)		
2	1	$48 640	.01120
3	1	20 310	.00980
4	1	28 977	.01000
5	1	62 471	.00478
6	1	34 367	.00910
7	1	16 316	.01133
8	Contract	26 525	.....
9	1	33 053	.00679
Total	7	$270 659	.00757
Average rate			.00900
Total 1917–18		$266 350	.013
Balance 1916		$147 03	
Balance 1917		125 86	
		$21 17	
Tax 1917		2 302 43	
Real tax		$2 323 60	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$375 ..
1916–17	20 ..
	$355 ..
Instruction	
1917–18	$3 303 ..
1916–17	3 287 ..
	$16 ..
Operation	
1917–18	$400 ..
1916–17	291 ..
	$109 ..
Maintenance	
1917–18	$450 ..
1916–17	126 ..
	$324 ..
Auxiliary	
1917–18	$25 ..
1916–17	56 ..
	$31 ..

Oneida county — *Continued*

Town of Floyd

	Assessed valuation
Tax 1918	$3 462 55
Real tax	2 323 60
Real increase	$1 138 95

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$100 ..
1916–17	60 ..
	$40 ..
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$100 ..
1916–17	30 ..
	$70 ..
Total	
1917–18	$4 753 ..
1916–17	3 870 ..
	$883 ..

Town of Forestport

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$20 075	.00800
2	2	63 523	.00936
3	1	125 586	.00385
4	1	30 666	.00944
5	..	.....	.....
6	1	5 100	.04205
7	1	27 801	.02219
8	1	23 147	.00907
9	Contract	4 019	.....
10	4	69 463	.03473
11	1	16 845	.01110
Total	13	$386 225	.0133
Average rate		.....	.01664
Total 1917–18		$390 000	.0200

Balance 1916	$640 72
Balance 1917	166 09
	$474 63
Tax 1917	5 170 41
Real tax	$5 645 04
Tax 1918	$7 800 ..
Real tax	5 645 04
Real increase	$2 154 96

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$415 ..
1916–17	24 13
	$390 87
Instruction	
1917–18	$7 130 ..
1916–17	5 540 15
	$1 589 85
Operation	
1917–18	$1 235 ..
1916–17	717 42
	$517 58
Maintenance	
1917–18	$560 ..
1916–17	1 094 80
	$534 80
Auxiliary	
1917–18	$50 ..
1916–17	173 16
	$123 16
Fixed charges	
1917–18	$360 ..
1916–17	67 93
	$292 07
Debt service	
1917–18	.....
1916–17	$310 30
	$310 30
Outlay	
1917–18	$150 ..
1916–17	.....
	$150 ..
Total	
1917–18	$9 900 ..
1916–17	7 927 89
	$1 972 11

Town of Kirkland

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$66 430	.0049
2	1	74 876	.0057
3	7	217 100	.0283
5	1	113 150	.0029
6	2	159 250	.0042

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$340 ..
1916–17	89 ..
	$251 ..

Oneida county — *Continued*

Town of Kirkland

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
7	1	$53 300	.0054
8	1	57 600	.0067
9	1	26 100	.0100
10	1	49 466	.0067
11	1	62 600	.0050
12	1	37 797	.0075
13	1	47 200	.0060
14	1	104 325	.0045
Total	20	$1 069 194	.0098
Average rate			.0075
Total 1917–18		$1 013 050	.0148
Balance 1917		$393 45	
Balance 1916		352 50	
		$40 95	
Tax 1917		$10 484 43	
		—40 95	
Real tax		$10 443 48	
Tax 1918		$16 500 ..	
Real increase		10 443 48	
Real tax 1917		$6 056 52	

Expenditures 1916–17 and budget 1917–18		
Instruction		
1917–18	$11 396 ..	
1916–17	9 610 ..	
		$1 786 ..
Operation		
1917–18	$1 466 ..	
1916–17	1 388 ..	
		$78 ..
Maintenance		
1917–18	$3 300 ..	
1916–17	238 ..	
		$3 062 ..
Auxiliary		
1917–18	$575 ..	
1916–17	566 ..	
		$9 ..
Fixed charges		
1917–18	$234 ..	
1916–17	269 ..	
		$35 ..
Debt service		
1917–18	$1 300 ..	
1916–17	1 458 ..	
		$158 ..
Outlay		
1917–18	$260 ..	
1916–17	352 ..	
		$92 ..
Total		
1917–18	$18 871 ..	
1916–17	13 970 ..	
		$4 901 ..

Town of Lee

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$87 435	.0149
2	1	18 585	.0121
3	Contract	8 370	.0020
4	Contract	21 070	.0080
5	1	18 875	.0125
6	1	13 490	.0207
7	Contract	29 300	.0100
8	1	12 360	.0211
9	1	12 685	.0177
10	1	19 115	.0100
11	1	20 265	.0120
12	1	15 750	.0170
13	Contract	9 355	.0046
14	Contract	12 935	.....
15	1	.....	.....
16	1	48 275	.0066
Total	12	$347 865	.0117
Average rate			.0121
Total 1917–18		$363 727	.01649
Balance 1916		$322 85	
Balance 1917		292 70	
		$30 15	
Tax 1917		4 084 36	
Real tax		$4 114 51	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$650 ..	
1916–17	13 ..	
		$637 ..
Instruction		
1917–18	$5 650 ..	
1916–17	4 523 ..	
		$1 127 ..
Operation		
1917–18	$775 ..	
1916–17	782 ..	
		$7 ..
Maintenance		
1917–18	$300 ..	
1916–17	193 ..	
		$107 ..
Auxiliary		
1917–18	$1 325 ..	
1916–17	1 468 ..	
		$143 ..
Fixed charges		
1917–18	$175 ..	
1916–17	115 ..	
		$60 ..

Oneida county — *Continued*

Town of Lee

	Assessed valuation
Tax 1918	$6 000 ..
Real tax 1917	4 114 51
Real increase	$1 885 49

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	.....
1916–17	$108 ..
Outlay	
1917–18	$125 ..
1916–17	28 ..
	$97 ..
Total	
1917–18	$9 000 ..
1916–17	7 230 ..
	$1 770 ..

Town of Marcy

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$173 579	.00259
2	1	46 890	.00690
3	1	18 600	.01344
4	1	78 705	.00499
5	1	95 060	.00500
6	1	44 395	.00753
7	1	17 688	.01130
8	1	31 364	.01256
9	1	21 022	.01069
10	1	40 119	.01033
11	2	121 244	.00901
Total	12	$688 666	.00663
Average rate		.....	.00860
Total 1917–18		$691 825	.0129
		.....	.....
Balance 1916		$676 66	
Balance 1917		273 06	
		$403 60	
Tax 1917		4 316 57	
Real tax		$4 720 17	
Tax 1918		$8 975 ..	
Real tax 1917		4 720 17	
Real increase		$4 254 83	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$480 ..
1916–17	25 ..
	$455 ..
Instruction	
1917–18	$6 830 ..
1916–17	5 034 ..
	$1 796 ..
Operation	
1917–18	$595 ..
1916–17	442 ..
	$153 ..
Maintenance	
1917–18	$260 ..
1916–17	224 ..
	$36 ..
Auxiliary	
1917–18	$535 ..
1916–17	87 ..
	$448 ..
Fixed charges	
1917–18	$245 ..
1916–17	156 ..
	$89 ..
Debt services	
1917–18	$370 ..
1916–17	.....
	$370 ..
Outlay	
1917–18	$1 160 ..
1916–17	535 ..
	$625 ..
Total	
1917–18	$10 475 ..
1916–17	6 503 ..
	$3 972 ..

Town of Marshall

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$28 400	.00975
2	1	35 650	.01251
3	1	87 900	.00600
4	Contract	33 130	.....
5	Contract	55 550	.00200

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$375 ..
1916–17	4 ..
	$371 ..

Oneida county — *Continued*

Town of Marshall

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
6	1	$94 800	.00489
7	1	33 156	.01000
8	1	43 900	.00568
9	1	19 815	.01000
10	3	178 473	.00699
Total	10	$610 774	.0063
Average rate		.....	.00754
Total 1917–18		$612 192	.008
Balance 1917		$1 250 11	
Balance 1916		1 038 41	
		$211 70	
Tax 1917		$3 853 82	
		211 70	
Real tax		$3 642 12	
Tax 1918		$4 897 53	
Real tax 1917		3 642 12	
Real increase		$1 255 41	

Expenditures 1916–17 and budget 1917–18		
Instruction		
1917–18	$5 153 ..	
1916–17	5 225 73	
		$72 73
Operation		
1917–18	$580 ..	
1916–17	526 20	
		$53 80
Maintenance		
1917–18	$350 ..	
1916–17	113 52	
		$236 48
Auxiliary		
1917–18	$200 ..	
1916–17	99 ..	
		$101 ..
Fixed charges		
1917–18	$75 53	
1916–17	89 44	
		$13 91
Debt services		
1917–18	.....	
1916–17	$3 96	
Outlay		
1917–18	.....	
1916–17	$13 99	
		$13 99
Total		
1917–18	$6 733 53	
1916–17	6 075 84	
		$657 69

Town of New Hartford

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	2	$219 151	.01224
3	.....	.....	.....
5	1	194 350	.00280
6	1	76 779	.00456
7	Contract	50 391	.00248
9	1	40 280	.00856
10	1	215 537	.00247
11	1	64 545	.00617
12	2	94 103	.01594
13	1	36 060	.00831
Total	10	$991 196	.00684
Average rate		.....	.00705
Total 1917–18		$886 649	.013839
Balance 1917		$743 98	
Balance 1916		668 17	
		$75 81	
Tax 1917		6 781 32	
Real tax		$6 705 51	

Expenditures 1916–17 and budget 1916–17		
Control		
1917–18	$600 ..	
1916–17	10 ..	
		$590 ..
Instruction		
1917–18	$5 956 ..	
1916–17	4 770 ..	
		$1 186 ..
Operation		
1917–18	$1 350 ..	
1916–17	868 ..	
		$482 ..
Maintenance		
1917–18	$1 250 ..	
1916–17	182 ..	
		$1 068 ..
Auxiliary		
1917–18	$650 ..	
1916–17	138 ..	
		$512 ..

Oneida county — *Continued*

Town of New Hartford

	Assessed valuation
Tax 1918	$12 271 ..
Real tax 1917	6 705 51
Real increase	$5 565 49

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$350 ..
1916–17	161 ..
	$189 ..
Debt services	
1917–18	$1 650 ..
1916–17	1 665 ..
	$15 ..
Outlay	
1917–18	$1 950 ..
1916–17	444 ..
	$1 506 ..
Total	
1917–18	$13 756 ..
1916–17	8 238 ..
	$5 518 ..

Town of Paris, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$60 897	.00898
2	1	51 180	.00779
4	6	262 244	.02932
6	1	97 435	.00405
8	1	101 573	.00419
Total	10	$610 900	.015
Average rate		.....	.01087
Total 1917–18		$675 043	.0130569
Balance 1916		$5 048 72	
Balance 1917		393 39	
		$4 655 33	
Tax 1917		9 459 67	
Real tax		$14 115 ..	
Tax 1918		$8 814 ..	
Real tax 1917		14 115 ..	
Real decrease		$5 301 ..	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$270 ..
1916–17	98 52
	$171 48
Instruction	
1917–18	$6 169 ..
1916–17	5 398 89
	$770 11
Operation	
1917–18	$1 225 ..
1916–17	1 099 40
	$125 60
Maintenance	
1917–18	$550 ..
1916–17	156 67
	$393 33
Auxiliary	
1917–18	$100 ..
1916–17	209 18
	$109 18
Fixed charges	
1917–18	.....
1916–17	$60 47
Debt services	
1917–18	$2 220 ..
1916–17	2 805 67
	$585 67
Outlay	
1917–18	.....
1916–17	$10 993 38
Total	
1917–18	$10 534 ..
1916–17	20 822 18
	$10 288 18

Oneida county — *Continued*

Town of Paris, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
5	1	$37 750	.01349
7	2	78 534	.01702
9	6	315 369	.01249
Total	9	$431 653	.0134
Average rate			.01433
Total 1917–18		$429 503	.01618
Balance 1917		$90 90	
Balance 1916		58 94	
		$31 96	
Tax 1917		$5 787 17	
		31 96	
Real tax		$5 755 21	
Tax 1918		$6 942 ..	
Real tax		5 755 21	
Real increase		$1 186 79	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$375 ..
1916–17	54 05
	$320 95
Instruction	
1917–18	$5 389 ..
1916–17	5 028 88
	$360 12
Operation	
1917–18	$1 110 ..
1916–17	837 02
	$272 98
Maintenance	
1917–18	$90 ..
1916–17	79 30
	$10 70
Auxiliary	
1917–18	$50 ..
1916–17	82 25
	$32 25
Fixed charges	
1917–18	$30 ..
1916–17	126 ..
	$96 ..
Debt services	
1917–18	$1 200 ..
1916–17	1 337 ..
	$137 ..
Outlay	
1917–18	.....
1916–17	$112 11
	$112 11
Total	
1917–18	$8 244 ..
1916–17	7 656 61
	$587 39

Town of Remsen

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	6	$171 178	.02501
2	1	25 214	.00869
3	1	95 075	.00290
4	1	18 035	.01430
5	1	21 525	.01400
6	1	30 550	.00860
7	1	55 897	.00380
9	1	29 741	.00623
10	1	11 501	.01744
11	1	19 790	.00800
Total	15	$478 506	.0132
Average rate			.01089
Total 1917–18		$438 549	.017
Balance 1916		$1 837 58	
Balance 1917		1 132 23	
		$705 35	
Tax 1917		6 356 27	
Real tax		$7 061 62	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$220 ..
1916–17	41 99
	$178 01
Instruction	
1917–18	$8 380 ..
1916–17	7 208 11
	$1 171 89
Operation	
1917–18	$670 ..
1916–17	1 020 70
	$350 70
Maintenance	
1917–18	$225 ..
1916–17	382 17
	$157 17
Auxiliary	
1917–18	$303 33
1916–17	41 ..
	$262 33

Oneida county — *Continued*

Town of Remsen

	Assessed valuation
Tax 1918	$8 048 33
Real tax	7 061 62
Real increase	$986 71

Expenditures 1916–17 and budget 1917–18

Fixed charge	
1917–18	$40 ..
1916–17	136 56
	$96 56
Debt service	
1917–18	$815 ..
1916–17	837 50
	$22 50
Outlay	
1917–18	$120 ..
1916–17	.....
	$120 ..
Total	
1917–18	10 773 33
1916–17	9 668 03
	$1 105 30

Town of Rome

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$154 148	.00217
3	1	29 150	.00855
4	1	48 297	.00686
5	1	59 698	.00698
6	1	59 550	.00530
7	1	238 815	.00130
8	1	186 159	.00268
9	1	32 348	.00927
10	1	339 155	.00107
11	1	89 135	.00454
12	1	60 200	.00500
13	1	79 750	.00687
14	1	123 550	.00400
15	1	160 756	.00217
16	1	17 929	.01000
17	1	22 650	.01043
18	1	23 350	.00835
19	2	162 834	.00733
20	Contract	139 830	.00146
Total	19	$2 027 304	.003568
Average rate		.....	.00549
Total 1917–18		$2 145 969	.0053305
Balance 1916		$1 349 31	
Balance 1917		782 97	
		$566 34	
Tax 1917		7 233 57	
Real tax		$7 799 91	
Tax 1918		$11 439 ..	
Real tax 1917		7 799 91	
Real increase		$3 639 09	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$800 ..
1916–17	8 ..
	$792 ..
Instruction	
1917–18	$9 200 ..
1916–17	8 137 ..
	$1 063 ..
Operation	
1917–18	$1 400 ..
1916–17	1 186 ..
	$214 ..
Maintenance	
1917–18	$650 ..
1916–17	928 ..
	$278 ..
Auxiliary	
1917–18	$300 ..
1916–17	229 ..
	$71 ..
Fixed charges	
1917–18	250 ..
1916–17	104 ..
	$146 ..
Debt service	
1917–18	.....
1916–17	$122 ..
Outlay	
1917–18	$1 425 ..
1916–17	102 ..
	$1 323 ..
Total	
1917–18	$14 025 ..
1916–17	10 816 ..
	$3 209 ..

Oneida county — *Continued*

Town of Sangerfield

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	Contract	$38 321	.01239
2	1	37 792	.00955
5	Contract	76 687	.000085
6	1	44 407	.00959
7	Contract	14 650	.00323
8	1	18 333	.01301
9	1	59 775	.00549
10	1	82 484	.00366
12	2	197 722	.00682
13	1	18 150	.01432
Total	8	$588 321	.0064
Average rate		.....	.007815
Total 1917–18		$562 524	.007
Balance 1917		$638 52	
Balance 1916		470 50	
		$168 02	
Tax 1917		$3 795 12	
		168 02	
Real tax		$3 627 10	
Tax 1918		$3 935 ..	
Real tax 1917		3 627 10	
Real increase		$307 90	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$225 ..
1916–17	15 27
	$209 73
Instruction	
1917–18	$3 420 ..
1916–17	3 640 24
	$220 24
Operation	
1917–18	$577 ..
1916–17	586 ..
	$9 ..
Maintenance	
1917–18	.....
1916–17	$75 12
	$75 12
Auxiliary	
1917–18	$750 ..
1916–17	605 20
	$144 80
Fixed charges	
1917–18	$410 ..
1916–17	32 53
	$377 47
Debt services	
1917–18	$437 ..
1916–17	617 80
	$180 80
Outlay	
1917–18	.....
1916–17	$5 ..
Total	
1917–18	$5 819 ..
1916–17	5 577 16
	$241 84

Town of Steuben

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$18 870	.01208
2	1	28 730	.01044
3	1	29 936	.00130
4	1	27 064	.00561
5	1	12 115	.01800
6	1	16 400	.01825
7	1	23 468	.01143
8	1	25 642	.01400
9	1	12 077	.01745
10	1	30 655	.01021
11	1	15 016	.01471
12	1	13 800	.01564
13	1	36 476	.00824
Total	13	$290 249	.0107
Average rate		.....	.01210
Total 1917–18		$277 053	.016
Balance 1916		$577 66	
Balance 1917		150 15	
		$427 51	
Tax 1917		3 127 45	
Real tax		$3,554 96	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$35 ..
1916–17	9 ..
	$26 ..
Instruction	
1917–18	$3 510 ..
1916–17	5 235 ..
	$1 725 21
Operation	
1917–18	$455 ..
1916–17	421 ..
	$34 ..
Maintenance	
1917–18	$325 ..
1916–17	225 ..
	$100 ..
Auxiliary	
1917–18	$65 ..
1916–17	32 ..
	$33 ..
Fixed charge	
1917–18	*$124 ..
1916–17	72 ..
	$52 ..

* Includes incidentals.

Oneida county — *Continued*

Town of Steuben

	Assessed valuation
Tax 1918	$4 432 87
Real tax	3 554 96
Real increase	$877 91

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	.....
1916–17	.....
	.....
Outlay	
1917–18	.....
1916–17	$57 ..
Total	
1917–18	$4,514 ..
1916–17	6 051 ..
	$1 537 ..

Town of Trenton, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	4	$98 592	.02847
4	1	52 285	.00669
5	1	38 200	.00792
7	1	37 336	.00643
9	1	58 230	.00431
12	1	47 470	.00547
Total	9	$332 113	.0126
Average rate		.....	.00988
Total 1917–18		$331 016	.0157
Balance 1916		$672 65	
Balance 1917		440 81	
		$231 84	
Tax 1917		4 211 59	
Real tax		$4 443 43	
Tax 1918		$5 223 14	
Real tax		4 443 43	
Real increase		$779 71	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$200 ..
1916–17	.....
Instruction	
1917–18	$4 876 ..
1916–17	4 553 ..
	$323 ..
Operation	
1917–18	$875 ..
1916–17	380 ..
	$495 ..
Maintenance	
1917–18	$50 ..
1916–17	341 ..
	$291 ..
Auxiliary	
1917–18	$50 ..
1916–17	14 ..
	$36 ..
Fixed charge	
1917–18	*$250 ..
1916–17	49 ..
	$201 ..
Debt service	
1917–18	.....
1916–17	$403 ..
Outlay	
1917–18	.....
1916–17	$118 ..
Total	
1917–18	$6 301 ..
1916–17	5 858 ..
	$443 ..

* Includes incidentals.

Town of Trenton, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	7	$202 067	.01734
6	1	64 590	.00498
11	1	44 350	.00732
13	1	64 934	.00532
Total	10	$375 941	.0119
Average rate		.....	.00874
Total 1917–18		$367 730	.01729

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$410 ..
1916–17	59 ..
	$351 ..
Instruction	
1917–18	$6 643 ..
1916–17	6 305 ..
	$33 ..

Oneida county — *Continued*

Town of Trenton, Unit No. 2

	Assessed valuation
Balance 1916	$198 15
Balance 1917	178 33
	$19 82
Tax 1917	4 495 63
Real tax	$4 515 45
Tax 1918	$6 360 ..
Real tax	4 515 45
Real increase	$1 844 55

Expenditures 1916–17 and budget 1917–18	
Operation	
1917–18	$1 210 ..
1916–17	891 ..
	$319 ..
Maintenance	
1917–18	$550 ..
1916–17	252 ..
	$298 ..
Auxiliary	
1917–18	$300 ..
1916–17	119 ..
	$181 ..
Fixed charges	
1917–18	.....
1916–17	$115 ..
	$115 ..
Debt service	
1917–18	.....
1916–17	$1 413 ..
	$1 413 ..
Outlay	
1917–18	$150 ..
1916–17	71 ..
	$79 ..
Total	
1917–18	$9 263 ..
1916–17	9 225 ..
	$38 ..

Town of Trenton, Unit No. 3

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
3	6	$164 038	.01831
8	1	125 173	.00489
10	2	108 750	.00990
Total	9	$397 961	.0117
Average rate	.....	.....	.01100
Total 1917–18		$419 812	.01577
Balance		$763 30	
Balance 1917		335 10	
		$428 20	
Tax 1917		4 694 11	
Real tax		$5 122 31	
Tax 1918		$6 619 73	
Real tax		5 122 31	
Real increase		$1 497 42	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$220 ..
1916–17	74 ..
	$146 ..
Instruction	
1917–18	$5 620 ..
1916–17	4 827 ..
	$793 ..
Operation	
1917–18	$1 182 ..
1916–17	635 ..
	$547 ..
Maintenance	
1917–18	$110 ..
1916–17	200 ..
	$90 ..
Auxiliary	
1917–18	$350 ..
1916–17	31 ..
	$319 ..
Fixed charge	
1917–18	$50 ..
1916–17	121 ..
	$71 ..
Debt service	
1917–18	.....
1916–17	.....
	.....
Outlay	
1917–18	$340 ..
1916–17	335 ..
	$5 ..
Total	
1917–18	$7 872 ..
1916–17	6 223 ..
	$1 649 ..

Oneida county — *Continued*

Town of Verona, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$319 306	.00859
2	1	114 708	.00449
4	1	47 270	.00793
7	1	37 600	.00937
8	1	19 700	.01032
12	1	143 926	.00770
13	1	56 685	.00458
15	1	143 906	.00282
16	1	104 619	.00286
17	1	35 070	.00859
22	1	28 631	.00785
25	1	40 600	.02272
Total	16	$1 092 021	.00706
Average rate			.00815
Rate 1917–18		$1 103 475	.01039
Tax 1917–18		$11 472 ..	
Tax 1916–17		7 715 10	
Increase		$3 756 90	
Balance 1916		$641 01	
Balance 1917		529 74	
		$111 27	
Tax		7 715 10	
		$7 826 37	
Tax 1917–18		$11 472 ..	
		7 826 37	
		$3 645 63	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$600 ..	
1916–17	134 ..	
		$466 ..
Instruction		
1917–18	$8 702 ..	
1916–17	7 770 ..	
		$932 ..
Operation		
1917–18	$1 475 ..	
1916–17	1 407 ..	
		$68 ..
Maintenance		
1917–18	$1 000 ..	
1916–17	447 ..	
		$553 ..
Auxiliary		
1917–18	$200 ..	
1916–17	273 ..	
		$73 ..
Fixed charges		
1917–18	$100 ..	
1916–17	228 ..	
		$128 ..
Debt service		
1917–18	$550 ..	
1916–17	1 ..	
		$499 ..
Outlay		
1917–18	$1 500 ..	
1916–17	2 344 ..	
		$844 ..
Total		
1917–18	$14 127 ..	
1916–17	12 604 ..	
		$1 523 ..

Town of Verona, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
6	1	$45 944	.00925
9	1	44 275	.00700
10	1	45 440	.00800
11	4	200 678	.01000
14	1	29 523	.00550
18	1	30 150	.00900
19	1	50 760	.00559
20	1	181 777	.00309
21	1	38 488	.00740
23	1	25 205	.01985
24	1	32 550	.00925
Total	14	$724 790	.007418
Average rate			.00854
Total 1917–18		$734 258	.012
Balance 1916		$472 53	
Balance 1917		418 65	
		$53 88	
Tax 1917		5 376 62	
Real tax		$5 430 50	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$598 ..	
1916–17	130 ..	
		$468 ..
Instruction		
1917–18	$7 044 ..	
1916–17	5 925 ..	
		$1 119 ..
Operation		
1917–18	$1 200 ..	
1916–17	882 ..	
		$318 ..
Maintenance		
1917–18	$575 ..	
1916–17	431 ..	
		$144 ..
Auxiliary		
1917–18	$175 ..	
1916–17	180 ..	
		$5 ..

Oneida county — *Continued*

Town of Verona, Unit No. 2

	Assessed valuation
Tax 1918	$8 810 90
Real tax 1917	5 430 50
Real increase	$3 380 40

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$275 ..
1916–17	117 ..
	$158 ..
Debt service	
1917–18	.....
1916–17	$211 ..
Outlay	
1917–18	$1 119 ..
1916–17	.....
Total	
1917–18	$10 986 ..
1916–17	7 876 ..
	$3 110 ..

Town of Vernon

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$38 550	.0055
2	1	27 200	.0110
3	1	104 354	.0065
7	8	404 497	.0192
8	4	268 243	.0141
9	1	88 420	.0036
10	1	28 525	.0088
11	1	19 235	.0135
Total	18	$979 124	.013843
Average rate		.....	.0101
Total 1917–18		$986 979	.0192
Balance 1916		$6 686 32	
Balance 1917		600 46	
		$6 085 86	
Tax 1917		13 554 84	
Real tax		$19 640 70	
Tax 1918		18 952 21	
Real decrease		$688 49	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$150 ..
1916–17	114 ..
	$36 ..
Instruction	
1917–18	$15 042 ..
1916–17	9 866 ..
	$5 176 ..
Operation	
1917–18	$4 035 ..
1916–17	2 378 ..
	$1 657 ..
Maintenance	
1917–18	$420 ..
1916–17	631 ..
	$211 ..
Auxiliary	
1917–18	$335 ..
1916–17	.....
Fixed charges	
1917–18	$200 ..
1916–17	303 ..
	$103 ..
Debt service	
1917–18	$1 000 ..
1916–17	5 109 ..
	$4 109 ..
Outlay	
1917–18	$3 000 ..
1916–17	6 065 ..
	$3 065 ..
Total	
1917–18	$24 182 ..
1916–17	24 466 ..
	$284 ..

Oneida county — *Continued*

Town of Vienna

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$68 732	.01349
2	1	11 520	.01700
3	1	47 577	.00895
4	2	58 797	.00999
6	1	36 370	.00559
7	1	10 670	.01800
8	1	10 040	.01922
9	1	18 420	.01099
10	1	9 210	.02112
11	Contract	8 841	Contract
12	1	9 700	.02775
13	1	49 699	.00885
14	1	16 044	.01180
15	1	21 299	.01200
16	1	64 927	.00577
Total	16	$441 846	.010611
Average rate			.01360
Total 1917–18		$444 279	.0175
Balance 1916		$577 35	
Balance 1917		394 24	
		$183 11	
Tax 1917		4 688 83	
Real tax		$4 871 94	
Tax 1918		$7 776 55	
Real tax 1917		4 871 94	
Real increase		$2 904 61	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$560 ..
1916–17	.....
Instruction	
1917–18	$6 757 ..
1916–17	6 124 ..
	$633 ..
Operation	
1917–18	$1 250 ..
1916–17	617 ..
	$633 ..
Maintenance	
1917–18	$450 ..
1916–17	481 ..
	$31 ..
Auxiliary	
1917–18	$150 ..
1916–17	335 ..
	$185 ..
Fixed charges	
1917–18	$243 ..
1916–17	128 ..
	$115 ..
Debt service	
1917–18	.....
1916–17	$56 ..
Outlay	
1917–18	$1 090 ..
1916–17	.....
Total	
1917–18	$10 500 ..
1916–17	7 741 ..
	$2 759 ..

Town of Western

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$10 748	.01860
2	1	19 155	.01305
4	1	22 930	.01421
5	1	23 636	.01124
7	1	18 078	.01100
8	1	10 711	.02009
9	1	22 800	.01008
10	1	24 937	.01122
11	1	22 937	.01177
12	2	74 400	.01075
13	1	18 878	.00874
14	1	19 761	.01229
15	1	23 900	.01420
16 and 6	1	48 643	.00565
17	1	7 916	.02875
18	1	18 668	.01097
19	1	16 150	.01388
20	1	18 200	.01500
Total	19	$422 448	.0117
Average rate			.01336
Total 1917–18		$413 814	.01568

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$130 ..
1916–17	19 ..
	$111 ..
Instruction	
1917–18	$8 366 ..
1916–17	7 721 ..
	$645 ..
Operation	
1917–18	$709 ..
1916–17	581 ..
	$128 ..
Maintenance	
1917–18	$311 ..
1916–17	349 ..
	$38 ..
Auxiliary	
1917–18	$50 ..
1916–17	29 ..
	$21

Oneida county — *Continued*

Town of Western

	Assessed valuation
Balance 1916	$542 64
Balance 1917	448 28
	$94 36
Tax 1917	4 978 09
Real tax	$5 072 45
Tax 1918	$6 491 52
Real tax	5 072 45
Real increase	$1 419 07

Expenditures 1916–17 and budget 1917–18	
Fixed charge	
1917–18	$27 ..
1916–17	91 ..
	$64 ..
Debt service	
1917–18	*$400 ..
1916–17	32 ..
	$368 ..
Outlay	
1917–18	.....
1916–17	6 ..
Total	
1917–18	$9 993 ..
1916–17	8 828 ..
	$1 165 ..

* Includes contingencies.

Town of Westmoreland

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	4	$160 534	.0113
2	1	162 715	.0025
3	1	36 887	.0095
4	1	119 442	.0046
5	1	34 300	.0077
6	Contract	61 589	.....
7	1	84 943	.0040
8	1	34 953	.0060
9	1	52 200	.0053
10	1	39 991	.0060
11	1	37 985	.0111
12	1	44 800	.0060
13	1	38 752	.0080
14	11	36 514	.0076
15	Contract	46 599	.0033
16	1	39 775	.0079
17	1	35 530	.0120
Total	18	$1 067 509	.004813
Average rate		.....	.0071
Total 1917–18		$1 245 000	.0071

Balance 1916	$559 79
Balance 1917	428 24
	$131 55
Tax 1917	6 582 58
Real tax	$6 714 13
Tax 1918	$12 450 ..
Real tax 1917	6 714 13
Real increase	$5 735 87

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$250 ..
1916–17	10 ..
	$240 ..
a Instruction	
1917–18	$9 800 ..
1916–17	8 114 99
	$1 685 01
Operation	
1917–18	$1 300 ..
1916–17	1 225 41
	$74 59
Maintenance	
1917–18	$450 ..
1916–17	19 08
	$430 92
Auxiliary	
1917–18	$400 ..
1916–17	111 25
	$288 75
Fixed charges	
1917–18	.....
1916–17	$443 85
Incidentals	
1917–18	$300 ..
1916–17	.....
Debt services	
1917–18	$50 ..
1916–17	141 08
	$91 08
Outlay	
1917–18	$100 ..
1916–17	317 15
	$217 15
Total	
1917–18	$12 650 ..
1916–17	10 382 81
	$2 267 19

a Supplies included not itemized.

Oneida county — *Concluded*

Town of Whitestown

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	10	$746 160	.01129
3	4	564 122	.00789
4	..	.....	.....
5	1	221 847	.00329
6	4	494 790	.00528
7	1	165 914	.00361
8	1	70 245	.00640
9	2	118 723	.00751
10	1	27 955	.01498
11	1	30 406	.00999
Total	24	$2 440 162	.00774
Average rate		.....	.00780
Total 1917–18		$2 400 000	.016
Balance 1917		$2 291 06	
Balance 1916		1 429 91	
		$861 15	
Tax 1917		$18 895 77	
		861 15	
Real tax		$18 034 62	
Tax 1918		$27 628 ..	
Real tax 1917		18 034 62	
Real increase		$9 593 38	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$1 220 ..
1916–17	289 ..
	$931 ..
Instruction	
1917–18	$16 580 ..
1916–17	14 421 ..
	$2 159 ..
Operation	
1917–18	$3 493 ..
1916–17	2 765 ..
	$728 ..
Maintenance	
1917–18	$1 750 ..
1916–17	919 ..
	$831 ..
Auxiliary	
1917–18	$1 250 ..
1916–17	450 ..
	$800 ..
Fixed charges	
1917–18	$1 200 ..
1916–17	361 ..
	$839 ..
Debt services	
1917–18	$3 425 ..
1916–17	2 550 ..
	$875 ..
Outlay	
1917–18	$1 850 ..
1916–17	6 293 ..
	$4 443 ..
Total	
1917–18	$30 768 ..
1916–17	28 048 ..
	$2 720 ..

Onondaga county

Town of Camillus, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$89 450	.00360
2	8	750 732	.00600
4	2	309 320	.00242
5	1	228 330	.00262
6	..	268 043	.00100
Total	12	$1 645 875	.00395
Average rate		.....	.0312
Total 1917–18		$1 683 749	.007576
Balance 1917		$719 45	
Balance 1916		688 16	
		$31 29	
Tax 1917		6 506 71	
Real tax		$6 475 42	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$600 ..
1916–17	207 ..
	$393 ..
Instruction	
1917–18	$8 390 ..
1916–17	6 728 ..
	$1 662 ..
Operation	
1917–18	$1 850 ..
1916–17	1 004 ..
	$846 ..
Maintenance	
1917–18	$725 ..
1916–17	367 ..
	$358 ..

Onondaga county — *Continued*

Town of Camillus, Unit No. 1

	Assessed valuation
Tax 1918	$12 775 ..
Real tax 1917	6 475 42
Real increase	$6 279 58

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$740 ..
1916–17	246 ..
	$494 ..
Fixed charges	
1917–18	$325 ..
1916–17	147 ..
	$178 ..
Debt service	
1917–18	$750 ..
1916–17	.....
Outlay	
1917–18	$1 375 ..
1918–17	98 ..
	$1 277 ..
Total	
1917–18	$14 755 ..
1916–17	8 797 ..
	$5 958 ..

Town of Camillus, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
3	2	$556 980	.00323
7	1	141 615	.00194
8	1	108 590	.00186
9	10	888 780	.01140
Total	14	$1 695 965	.00732
Average rate		.....	.0046
Total 1917–18		$1 886 975	.00975
Balance 1917		$788 36	
Balance 1916		778 37	
		$9 99	
Tax 1917		12 418 82	
Real tax		$12 408 83	
Tax 1918		$18 058 27	
Real tax 1917		12 408 83	
Real increase		$5 649 44	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$1 850 ..
1916–17	67 ..
	$1 783 ..
Instruction	
1917–18	$10 375 ..
1916–17	8 425 ..
	$1 950 ..
Operation	
1917–18	$3 025 ..
1916 17	1 944 ..
	$1 081 ..
Maintenance	
1917–18	$600 ..
1916–17	447 ..
	$153 ..
Auxiliary	
1917–18	$400 ..
1916–17	210 ..
	$190 ..
Fixed charges	
1917–18	$225 ..
1916–17	118 ..
	$107 ..
Debt service	
1917–18	$3 190 ..
1916–17	3 130 ..
	$60 ..
Outlay	
1917–18	$300 ..
1916–17	134 ..
	$166 ..
Total	
1917–18	$19 965 ..
1916–17	14 475 ..
	$5 490 ..

Onondaga county — *Continued*

Town of Clay

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$112 693	.00300
3	1	93 625	.00449
4	2	193 705	.00499
5	1	175 912	.00285
6	1	166 510	.00719
7	1	131 767	.00299
8	1	138 478	.00248
9	1	82 000	.00500
10	1	70 693	.00500
11	1	83 757	.00388
12	4	346 074	.01160
13	1	55 208	.00459
14	1	68 904	.00500
15	1	86 875	.00470
16	1	130 203	.00350
17	1	75 676	.00396
18	1	141 456	.00260
Total	21	$2 153 536	.005294
Average rate			.00457
Total 1917–18		$2 220 017	.00743
Balance 1916		$1 250 41	
Balance 1917		811 31	
		$439 10	
Tax 1916		11 402 65	
Real tax 1917		$11 841 75	
Tax 1918		$16 494 73	
Real tax 1917		11 841 75	
Real increase		$4 652 98	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$1 500	..
1916–17	125	..
	$1 375	..
Instruction		
1917–18	$13 000	..
1916–17	10 047	..
	$2 953	..
Operation		
1917–18	$1 700	..
1916–17	1 381	..
	$319	..
Maintenance		
1917–18	$500	..
1916–17	639	..
	$139	..
Auxiliary		
1917–18	$500	..
1916–17	553	..
	$53	..
Fixed charges		
1917–18	$200	..
1916–17	215	..
	$15	..
Debt service		
1917–18	$1 500	..
1916–17	2 134	..
	$634	..
Outlay		
1917–18	$500	..
1916–17	387	..
	$213	..
Total		
1917–18	$19 400	..
1916–17	15 381	..
	$4 019	..

Town of Cicero

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	3	$182 795	.00794
2	1	122 492	.00244
3	3	198 535	.00760
4	1	148 087	.00308
5	1	87 450	.00413
6	1	118 233	.00300
7	1	92 353	.00400
8	1	96 947	.00270
9	1	71 591	.00600
10	1	84 552	.00437
12	1	70 360	.00388
13	1	61 752	.00600
14	1	72 050	.00480
15	1	109 974	.00370
Total	18	$1 515 171	.004788
Average rate			.00454
Total 1917–18		$1 520 616	.0079

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$500	..
1916–17	37	..
	$463	..
Instruction		
1917–18	$9 550	..
1916–17	8 394	..
	$1 156	..
Operation		
1917–18	$600	..
1916–17	844	..
	$244	..
Maintenance		
1917–18	$300	..
1916–17	541	..
	$241	.

Onondaga county — *Continued*

Town of Cicero

	Assessed valuation
Balance 1916	$1 082 47
Balance 1917	545 29
	$537 18
Tax 1917	7 254 95
Real tax 1917	$7 792 13
Tax 1918	$12 000 ..
Real tax 1917	7 792 13
Real increase	$4 207 87

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$150 ..
1916–17	194 ..
	$44 ..
Fixed charges	
1917–18	$200 ..
1916–17	102 ..
	$98 ..
Debt service	
1917–18	$1 500 ..
1916–17	31 ..
	$1 469 ..
Outlay	
1917–18	$700 ..
1916–17	.....
Indefinite	
1917–18	$500 ..
Total	
1917–18	$12 000 ..
1916–17	10 143 ..
	$1 857 ..

Town of Geddes

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$168 300	.00268
2	.....	.....	.....
3	1	189 100	.00290
4	1	156 000	.00508
Total	3	$513 400	.00349
Average rate	.....	.....	.0036

Total 1917–18	.....
Balance 1916	$326 96
Balance 1917	44 20
	$282 76
Tax 1917	1 795 16
Real tax	$2 077 92

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$375 ..
1916–17	17 ..
	$358 ..
Instruction	
1897–18	$2 250 ..
1916–17	1 651 ..
	$599 ..
Operation	
1917–18	$533 ..
1916–17	403 ..
	$130 ..
Maintenance	
1917–18	$140 ..
1916–17	152 ..
	$12 ..
Auxiliary	
1917–18	$85 ..
1916–17	70 ..
	$15 ..
Fixed charges	
1917–18	$18 ..
1916–17	73 ..
	$55 ..
Debt service	
1917–18	$321 ..
1916–17	221 ..
	$100 ..
Outlay	
1917–18	$735 ..
1916–17	.....
Total	
1917–18	$4 57 ..
1916–17	2 587 ..
	$1870 ..

Onondaga county — *Continued*

Town of La Fayette

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$67 750	.00600
2	1	65 780	
3	1	52 050	.00520
4	1	64 294	.00531
5	1	93 365	.00401
6	2	138 459	.00650
7	4	150 276	.01197
8	1	116 637	.00235
9	1	72 311	.00442
Total	13	$820 922	.00615
Average rate			.0052
Total 1917–18		$820 922	.00752
Balance 1916		$433 38	
Balance 1917		118 87	
		$314 51	
Tax 1917		5 050 78	
Real tax		$5 365 29	
Tax 1918		$6 180 ..	
Real tax		5 365 29	
Real increase		$814 71	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$305 ..
1916–17	4 ..
	$301 ..
Instruction	
1917–18	$5 706 ..
1916–17	5 891 ..
	$185 ..
Operation	
1917–18	$1 265 ..
1916–17	916 ..
	$349 ..
Mantenance	
1917–18	$445 ..
1916–17	326 ..
	$119 ..
Auxiliary	
1917–18	$211 ..
1916–17	76 ..
	$135 ..
Fixed charge	
1917–18	$100 ..
1916–17	128 ..
	$28 ..
Debt service	
1917–18	.....
1916–17	$189 ..
Outlay	
1917–18	$155 ..
1916–17	6 ..
	$149 ..
Total	
1917–18	$8 187 ..
1916–17	7 536 ..
	$651 ..

Town of Manlius, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$58 710	.00449
3	1	61 716	.00526
6	13	704 384	.01277
7	Contracts	84 386	.00325
8	1	45 268	.00449
9	1	58 190	.00515
13	Contracts	62 983	.00246
14	1	80 150	.00400
15	1	75 917	.00560
18	1	26 750	.01000
Total	20	$1 258 454	.009167
Average rate			.00574
Total 1917–18		$1 279 497	.011628
Balance 1916		$2 510 99	
Balance 1917		2 237 72	
		$273 27	
Tax 1917		11 536 75	
Real tax 1917		$11 810 02	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$475 ..
1916–17	201 ..
	$274 ..
Instruction	
1917–18	$12 208 ..
1916–17	11 482 ..
	$725 ..
Operation	
1917–18	$2 395 ..
1916–17	2 010 ..
	$385 ..
Maintenance	
1917–18	$565 ..
1916–17	786 ..
	$221 ..
Auxiliary	
1917–18	$1 015 .
1916–17	295 ..
	$720 ..

Onondaga county — *Continued*

Town of Manlius, Unit No. 1

	Assessed valuation
Tax 1918	$14 878 ..
Real tax 1917	11 810 02
Real increase	$3 067 98

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$470 ..
1916–17	125 ..
	$345 ..
Debt service	
1917–18	$2 005 ..
1916–17	2 043 ..
	$38 ..
Outlay	
1917–18	$300 ..
1916–17	955 ..
	$655 ..
Total	
1917–18	$19 433 ..
1916–17	17 898 ..
	$1 535 ..

Town of Manlius, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	8	$540 739	.01571
4	1	151 542	.00229
5	1	152 809	.00326
10	1	58 450	.00550
12	1	83 650	.00360
16	1	144 127	.00341
17	2	231 747	.00467
19	1	159 382	.00236
20	2	328 954	.00723
Total	18	$1 851 400	.007733
Average rate		.....	.00533
Total 1917–18		$1 852 075	.0097

Balance 1916	$4 443 30
Balance 1917	748 41
	$694 89
Tax 1917	14 318 72
Real tax 1917	$15 013 61
Tax 1918	$17 960 ..
Real tax 1917	15 013 61
Real increase	$2 946 39

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$1 100 ..
1916–17	238 ..
	$862 ..
Instruction	
1917–18	$8 240 ..
1916–17	9 791 ..
	$1 551 ..
Operation	
1917–18	$2 850 ..
1916–17	2 153 ..
	$697 ..
Maintenance	
1917–18	$450 ..
1916–17	390 ..
	$60 ..
Auxiliary	
1917–18	$425 ..
1916–17	409 ..
	$16 ..
Fixed charges	
1917–18	$450 ..
1916–17	182 ..
	$268 ..
Debt service	
1917–18	$3 595 ..
1916–17	3 717 ..
	$122 ..
Outlay	
1917–18	$850 ..
1916–17	1 052 ..
	$202 ..
Total	
1917–18	$17 960 ..
1916–17	17 932 ..
	$28 ..

Onondaga county — *Continued*

Town of Marcellus

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$291 897	.00499
3	1	105 521	.00277
4	1	129 127	.00441
5	1	37 610	.00662
6	1	63 262	.00527
7	1	75 557	.00412
8	1	54 700	.00520
9	1	68 824	.00500
10	Contract	115 625	.00281
11	1	136 470	.00359
12	1	138 156	.00309
Total	11	$1 216 749	.00417
Average rate			.0043
Total 1917–18		$1 209 264	.005
Balance 1916		$298 46	
Balance 1917		177 53	
		$120 93	
Tax 1917		5 075 70	
Real tax		$5 196 63	
Tax 1918		$6 046 32	
Real tax 1917		5 196 63	
Real increase		$849 69	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$250	..
1916–17	10	..
	$240	..
Instruction		
1917–18	$5 700	..
1916–17	5 251	..
	$449	..
Operation		
1917–18	$796	..
1916–17	695	..
	$101	..
Maintenance		
1917–18	$100	..
1916–17	635	..
	$535	..
Auxiliary		
1917–18	$200	..
1916–17	101	..
	$99	..
Fixed charges		
1917–18	.....	
1916–17	$58	..
Contingencies		
1917–18	$500	..
1916–17	.....	
Debt service		
1917–18	.....	
1916–17	$806	..
Outlay		
1917–18	.....	
1916–17	$4	..
Total		
1917–18	$7 546	..
1916–17	7 560	..
	$14	..

Town of Onondaga

Dist.	Teachers	Assessed valuation	Tax rate 1917–18
2	1	$47 646	.00549
3	2	168 931	.00837
4	2	202 165	.00419
5	4	661 304	.00297
6	2	231 933	.00612
8	1	86 203	.00499
9	1	85 683	.00459
10	1	48 263	.00624
11	1	73 000	.00530
12	1	69 200	.00470
13	1	51 780	.00560
14	1	46 586	.00556
15	1	76 247	.00394
16	1	89 000	.00481
17	1	64 639	.00550
18	1	36 805	.00750
19	1	54 496	.00550
20	1	91 423	.00441
21	2	80 623	.00744
23	1	29 426	.00815
24	1	68 878	.00480
25	1	51 531	.00719
26	4	234 902	.01296
Total	33	$2 650 664	.00564
Average rate			.0059
Total 1917–18		$2 650 644	.00697

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$420	..
1916–17	90	..
	$330	..
Instruction		
1917–18	$16 023	..
1916–17	14 968	..
	$1 055	..
Operation		
1917–18	$2 385	..
1916–17	2 120	..
	$265	..
Maintenance		
1917–18	$1 025	..
1916–17	1 060	..
	$35	..
Auxiliary		
1917–18	$767	..
1916–17	158	..
	$509	..
Fixed charges		
1917–18	$125	..
1916–17	284	..
	$159	..

Onondaga county — *Continued*

Town of Ouondaga

	Assessed valuation
Balance 1916	$1 542 06
Balance 1917	586 34
	$955 72
Tax 1917	14 964 91
Real tax	$15 920 63
Tax 1918	$18 475 ..
Real tax	15 920 63
Real increase	$2 554 37

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$950 ..
1916–17	1 168 ..
	$218 ..
Outlay	
1917–18	$795 ..
1916–17	338 ..
	$457 ..
Total	
1917–18	$22 490 ..
1916–17	20 186 ..
	$2 304 ..

Town of Otisco

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$103 755	.00400
2	1	42 075	.00761
3	1	53 325	.00700
4	1	59 425	.00588
5	1	38 325	.00596
6	1	46 475	.00596
7	1	27 800	.00900
8	1	62 015	.00100
9	1	25 775	.00906
10	1	28 300	.00884
11	1	22 900	.01090
12	1	35 340	.00683
Total	12	$545 510	.00662
Average rate		.....	.0073
Total 1917–18		$545 510	.00823
Balance 1916		$408 01	
Balance 1917		213 48	
		$194 53	
Tax 1917		3 616 36	
Real tax		$3 810 89	
Tax 1918		$4 494 ..	
Real tax		3 810 89	
Real increase		$683 11	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$159 ..
1916–17	7 ..
	$152 ..
Instruction	
1917–18	$5 319 ..
1916–17	4 708 ..
	$611 ..
Operation	
1917–18	$495 ..
1916–17	591 ..
	$96 ..
Maintenance	
1917–18	$110 ..
1916–17	236 ..
	$126 ..
Auxiliary	
1917–18	$199 ..
1916–17	53 ..
	$146 ..
Fixed charges	
1917–18	$18 ..
1916–17	80 ..
	$62 ..
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$89 ..
1916–17	94 ..
	$5 ..
Total	
1917–18	$6 389 ..
1916–17	5 769 ..
	$620 ..

Town of Skaneateles

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$157 400	.00635
2	1	86 800	.00289
4	1	73 845	.00610
6	1	149 566	.00317
7	1	65 936	.00462
8	1	53 365	.00669
9	1	90 700	.00450
12	1	61 678	.00567
13	1	53 350	.00450
14	1	57 800	.00562

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$765 ..
1916–17	31 ..
	$734 ..
Instruction	
1917–18	$8 700 ..
1916–17	7 898 ..
	$802 ..

Onondaga county — *Continued*

Town of Skaneateles

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
15	1	$107 062	.00233
16	1	70 950	.00550
17	1	162 225	.00339
18	1	52 225	.00763
19	3	216 925	.00834
Total	18	$1 459 827	.00518
Average rate		.....	.0052
		$1 535 095	.007295
Balance 1916		$842 61	
Balance 1917		466 89	
		$375 72	
Tax 1917		7 563 00	
Real tax		$7 938 72	
Tax 1918		$11 200 00	
Real tax 1917		7 938 72	
Real increase		$3 261 28	

Expenditures 1916–17 and budget 1917–18		
Operation		
1917–18	$1 375 ..	
1916–17	1 149 ..	
		$226 ..
Maintenance		
1917–18	$950 ..	
1916–17	920 ..	
		$30 ..
Auxiliary		
1917–18	$600 ..	
1916–17	154 ..	
		$446 ..
Fixed charges		
1917–18	$145 ..	
1916–17	107 ..	
		$38 ..
Debt service		
1917–18	.....	
1916–17	$2 360 ..	
Outlay		
1917–18	$50 ..	
1916–17	141 ..	
		$91 ..
Total		
1917–18	$12 585 ..	
1916–17	12 760 ..	
		$175 ..

Town of Spafford

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$79 300	.00499
2	1	79 150	.00500
3	1	54 150	.00688
5	1	47 750	.00592
6	1	78 400	.00478
7	1	83 750	.00419
8	1	84 950	.00400
10	1	35 800	.00878
11	1	38 200	.00781
Total	9	$581 450	.00537
Average rate		.....	.0058
Total 1917–18		$584 495	.01026
Balance 1916		$253 78	
Balance 1917		61 16	
		$192 62	
Tax 1917		3 126 90	
Real tax		$3 319 52	
Tax 1918		$6 000 00	
Real tax 1917		3 319 52	
Real increase		$2 680 48	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$255 ..	
1916–17	13 ..	
		$242 ..
Instruction		
1917–18	$6 110 ..	
1916–17	3 803 ..	
		$2 307 ..
Operation		
1917–18	$470 ..	
1916–17	445 ..	
		$25 ..
Maintenance		
1917–18	$125 ..	
1916–17	326 ..	
		$201 ..
Auxiliary		
1917–18	$125 ..	
1916–17	89 ..	
		$36 ..
Fixed charges		
1917–18	$236 ..	
1916–17	47 ..	
		$189 ..
Debt service		
1917–18	.....	
1916–17	$3 ..	
Outlay		
1917–18	$85 ..	
1916–17	.....	
Total		
1917–18	$7 406 ..	
1916–17	4 726 ..	
	$2 680 ..	

Onondaga county — *Concluded*

Town of Tully

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$151 112	.00214
2	8	400 412	.01152
3	1	123 500	.00356
4	1	216 012	.00300
5	1	77 850	.00385
6	1	31 650	.00758
7	1	18 800	.01000
Total	14	$1 019 336	.00670
Average rate		.....	.0060
Total 1917–18		$1 019 336	.00944

Balance 1916	$909 11
Balance 1917	150 51
	$758 60
Tax 1917	6 831 66
Real tax	$7 590 26
Tax 1918	$9 626 ..
Real tax	7 590 26
Real increase	$2 035 74

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$244 ..
1916–17	64 ..
	$180 ..
Instruction	
1917–18	$7 658 ..
1916–17	7 357 ..
	$301 ..
Operation	
1917–18	$1 785 ..
1916–17	1 371 ..
	$414 ..
Maintenance	
1917–18	$580 ..
1916–17	973 ..
	$393 ..
Auxiliary	
1917–18	$260 ..
1916–17	186 ..
	$74 ..
Fixed charges	
1917–18	$200 ..
1916–17	104 ..
	$96 ..
Debt service	
1917–18	$1 200 ..
1916–17	1 193 ..
	$7 ..
Outlay	
1917–18	$255 ..
1916–17	29 ..
	$226 ..
Total	
1917–18	$12 182 ..
1916–17	11 277 ..
	$905 ..

Ontario county

Town of Bristol

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$96 831	.0004
2	1	52 671	.0070
3	1	49 350	.0060
4	1	45 736	.0050
5	1	73 267	.0056
6	1	90 300	.0049
7	1	84 310	.0061
8	...	18 424	.0159
9	1	42 832	.0075
10	1	47 000	.0068
11	1	52 757	.0049
12	1	49 389	.0065
Total	11	$702 867	.0060
Average rate		.....	.0064
Total 1917–18		$697 527	.007

Balance 1916	$582 89
Balance 1917	359 58
	$223 31
Tax 1917	4 228 56
Real tax	$4 451 87

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$121 ..
1916–17	11 ..
	$110 ..
Instruction	
1917–18	$5 812 ..
1916–17	4 872 ..
	$940 ..
Operation	
1917–18	$507 ..
1916–17	585 62
	$78 62
Maintenance	
1917–18	$100 ..
1916–17	613 55
	$513 55
Auxiliary	
1917–18	$50 ..
1916–17	103 09
	$53 09

Ontario county — *Continued*

Town of Bristol

	Assessed valuation
Tax 1918	$4 882 68
Real tax 1917	4 451 87
Real increase	$430 81

Expenditures 1916–17 and budget 1917–18

Fixed charges	
1917–18	$48 96
1916–17	86 57
	$37 61
Debt service	
1917–18	.....
1916–17	$2 71
Outlay	
1917–18	.....
1916–17	$18 40
Total	
1917–18	$6 638 96
1916–17	6 292 94
	$346 02

Town of Canadice

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$80 215	.0050
2	1	58 069	.0075
3	1	48 616	.0100
4	1	34 989	.0088
5	1	36 981	.0100
6	1	29 296	.0089
7	1	23 449	.0142
8	1	29 638	.0085
9	1	16 863	.0160
Total	9	$358 116	.0087
Average rate		.....	.0099
Total 1917–18		$395 800	.01
Balance 1916		$382 30	
Balance 1917		189 08	
		$193 22	
Tax 1917		3 125 25	
Real tax		$3 318 47	
Tax 1918		$3 958 ..	
Real tax 1917		3 318 47	
Real increase		$639 53	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$165 ..
1916–17	19 ..
	$146 ..
Instruction	
1917–18	$4 420 ..
1916–17	3 546 ..
	$874 ..
Operation	
1917–18	$460 ..
1916–17	419 75
	$40 25
Maintenance	
1917–18	$60 ..
1916–17	692 56
	$632 56
Auxiliary	
1917–18	$90 ..
1916–17	82 21
	$7 79
Fixed charges	
1917–18	$188 ..
1916–17	70 55
	$117 45
Debt service	
1917–18	.....
1916–17	$10 ..
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$5 383 ..
1916–17	4 840 07
	$542 93

Ontario county — *Continued*

Town of Canandaigua

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$216 505	.00300
2	1	101 215	.00441
3	1	276 309	.00189
4	1	48 576	.00789
5	4	491 272	.00878
6	1	111 452	.00449
7	1	115 605	.00397
8	1	224 238	.00200
9	1	152 354	.00308
10	1	57 316	.00567
11	1	178 841	.00252
12	Contract	.....	.....
Total	14	.....	.0045
Average rate		.....	.00433
Total 1917–18		$2 008 847	.0052722
Balance 1916–17		$1 477 72	
Balance 1917–18		1 048 61	
		$429 11	
Tax 1917		8 964 86	
Real tax		$9 393 97	
Tax 1918		$10 591 20	
Real tax		9 393 97	
Real increase		$1 197 23	

Expenditures for 1916–17 and budget 1917–18	
Control	
1917–18	$530 ..
1916–17	34 75
	$495 25
Instruction	
1917–18	$7 020 ..
1916–17	7 107 62
	$87 62
Operation	
1917–18	$1 533 ..
1916–17	1 554 52
	$21 52
Maintenance	
1917–18	$620 ..
1916–17	575 96
	$44 04
Auxiliary	
1917–18	$1 550 ..
1916–17	995 36
	$554 64
Fixed charges	
1917–18	$130 ..
1916–17	78 36
	$51 64
Debt service	
1917–18	$1 460 ..
1916–17	1 520 42
	$60 42
Outlay	
1917–18	$650 ..
1916–17	502 82
	$147 18
Total	
1917–18	$13 493 ..
1916–17	12 369 81
	$1 123 19

Town of East Bloomfield

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$112 431	.00311
2	1	181 440	.00560
3	1	67 234	.00821
4	1	65 424	.00573
5	1	106 936	.00306
6	1	158 828	.00252
7	1	121 253	.00271
8	8	642 209	.00899
9	1	153 077	.00350
Total	16	$1 608 832	.006
Average rate		.....	.00483
Total 1917–18		$1 659 340	.008196
Balance 1916		$2 612 66	
Balance 1917		1 345 27	
		$1 267 39	
Tax 1917		9 658 96	
Real tax 1917		$10 926 35	

Expenditures for 1916–17 and budget 1917–18	
Control	
1917–18	$400 ..
1916–17	292 97
	$107 03
Instruction	
1917–18	$10 500 ..
1916–17	9 111 32
	$1 388 68
Operation	
1917–18	$2 025 ..
1916–17	2 425 91
	$400 91
Maintenance	
1917–18	$800 ..
1916–17	303 03
	$496 97
Auxiliary	
1917–18	$275 ..
1916–17	283 ..
	$8 ..

Ontario county — *Continued*

Town of East Bloomfield

	Assessed valuation
Tax 1918	$13 600 ..
Real tax 1917	10 926 35
Real increase	$2 673 65

Expenditures 1916–17 and budget 1917–18

Fixed charges		
1917–18	$250 ..	
1916–17	109 99	
		$140 01
Debt service		
1917–18	$2 150 ..	
1916–17	2 403 29	
		$253 29
Outlay		
1917–18	$700 ..	
1916–17	1 029 48	
		$329 48
Total		
1917–18	$17 100 ..	
1916–17	15 958 99	
		$1 141 01

Town of Farmington

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$236 772	.0020
2	1	220 884	.0023
3	1	150 424	.002
4	1	157 596	.0028
5	1	121 668	.0033
6	1	159 810	.0025
7	1	85 699	.0043
8	1	117 995	.0031
9	1	125 728	.0028
10	1	90 025	.0028
11	1	134 181	.0025
12	1	165 656	.0025
Total	12	$1 766 438	.00261
Average rate		.....	.0027
Total 1917–18		$1 842 604	.00342
Balance 1916		$435 05	
Balance 1917		257 94	
		$177 11	
Tax 1917		4 627 68	
Real tax		$4 804 79	
Tax 1918		$6 301 71	
Real tax		4 804 79	
Real increase		$1 496 92	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$458 ..	
1916–17	.....	
Instruction		
1917–18	$5 862 ..	
1916–17	5 157 ..	
		$705 ..
Operation		
1917–18	$859 ..	
1916–17	822 ..	
		$37 ..
Maintenance		
1917–18	$445 ..	
1916–17	278 ..	
		$167 ..
Auxiliary		
1917–18	$100 ..	
1916–17	32 ..	
		$68 ..
Fixed charges		
1917–18	$108 ..	
1916–17	116 ..	
		$8 ..
Debt service		
1917–18	$7 ..	
1916–17	17 ..	
		$10 ..
Outlay		
1917–18	.....	
1916–17	.....	
Total		
1917–18	$7 839 ..	
1916–17	6 422 ..	
		$1 417 ..

Ontario county — *Continued*

Town of Geneva

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$490 844	.0016
3	1	113 821	.0042
4	..	.....	.....
5	1	254 020	.0038
6	1	175 447	.0023
7	1	181 105	.0028
8	1	165 430	.0041
Total	6	$1 380 667	.0028
Average rate		.....	.0031
Total 1917–18		$1 565 907	.007746
Balance 1917		$621 06	
Balance 1916		461 62	
		$159 44	
Tax 1917		$3 835 84	
		159 44	
Real tax		$3 995 28	
Tax 1918		$12 130 ..	
Real tax 1917		3 995 28	
Real increase		$8 134 72	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$750 ..
1916–17	27 24
	$722 76
Instruction	
1917–18	$4 100 ..
1916–17	3 439 25
	$660 75
Operation	
1917–18	$675 ..
1916–17	705 30
	$30 30
Maintenance	
1917–18	$180 ..
1916–17	174 60
	$5 40
Auxiliary	
1917–18	$200 ..
1916–17	100 39
	$99 61
Fixed charges	
1917–18	$75 ..
1916–17	84 43
	$9 43
Debt service	
1917–18	$50 ..
1916–17	3 08
	$46 92
Outlay	
1917–18	$6 900 ..
1916–17	.....
Total	
1917–18	$12 930 ..
1916–17	4 534 29
	$8 395 71

Town of Gorham

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$182 930	.0023
3	4	540 880	.0055
4	1	138 910	.0027
5	1	145 110	.0029
6	1	165 150	.0021
7	..	.....	.....
8	1	179 810	.0026
9	1	31 836	.0075
10	1	150 150	.0032
11	1	197 890	.0016
12	1	132 240	.0027
13	1	206 260	.0018
14	1	204 060	.0018
15	1	182 110	.0021
16	1	125 730	.0030
Total	17	$283 066	.0033
Average rate		.....	.0029
Total 1917–18		$2 323 325	.00522
Balance 1916		$1 306 03	
Balance 1917		1 260 55	
		$45 48	
Tax 1917		7 846 22	
Real tax		$7 891 70	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$750 ..
1916–17	66 10
	$683 90
Instruction	
1917–18	$8 250 ..
1916–17	8 187 70
	$62 30
Operation	
1917–18	$1 290 ..
1916–17	992 94
	$297 06
Maintenance	
1917–18	$1 876 ..
1916–17	275 04
	$1 600 96
Auxiliary	
1917–18	$420 ..
1916–17	233 36
	$186 64
Fixed charges	
1917–18	$100 ..
1916–17	251 40
	$151 40

Ontario county — *Continued*

Town of Gorham

	Assessed valuation
Tax 1918	$12 131 ..
Real tax 1917	7 891 70
Real increase	$4 239 30

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$45 ..
1916–17	3 92
	$41 08
Outlay	
1917–18	$3 500 ..
1916–17	.....
Total	
1917–18	$16 231 ..
1916–17	10 010 46
	$6 220 54

Town of Hopewell

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$121 430	.0028
2	1	113 178	.0038
3	1	188 137	.0133
4	1	108 380	.0042
5	1	124 294	.0081
6	1	125 673	.0032
7	1	75 700	.0046
8	1	162 914	.0022
9	1	205 680	.002
10	1	102 193	.0098
11	Contract	164 107	.003
12	1	96 200	.004
Total	11	$1 587 886	.0051
Average rate		.....	.0051
Total 1917–18		$1 614 923	.0078

Balance 1916	$4 581 73
Balance 1917	418 67
	$4 163 06
Tax 1916–17	8 133 66
Real tax	$12 296 72
Tax 1917–18	$12 634 ..
Real tax	12 296 72
Real increase	$337 28

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$839 ..
1916–17	112 ..
	$727 ..
Instruction	
1917–18	$5 700 ..
1916–17	4 644 ..
	$1 056 ..
Operation	
1917–18	$1 150 ..
1916–17	830 ..
	$320 ..
Maintenance	
1917–18	$900 ..
1916–17	394 ..
	$506 ..
Auxiliary	
1917–18	$825 ..
1916–17	1 180 ..
	$355 ..
Fixed charges	
1917–18	$150 ..
1916–17	175 ..
	$25 ..
Debt service	
1917–18	$1 120 ..
1916–17	1 046 ..
	$74 ..
Outlay	
1917–18	$3 550 ..
1916–17	4 393 ..
	$843 ..
Total	
1917–18	$14 234 ..
1916–17	12 775 ..
	$1 459 ..

Town of Manchester, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$97 530	.0046
4	1	98 276	.0036
6	1	96 000	.0029
8	11	607 076	.0267
9	1	63 750	.0047
10	1	137 000	.0027
11	1	108 690	.003
13	1	177 426	.0045
Total	18	$1 385 748	.01379

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$490 ..
1916–17	36 ..
	$454 ..
Instruction	
1917–18	$11 435 ..
1916–17	9 664 ..
	$1 771 ..

Ontario county — *Continued*

Town of Manchester, Unit No. 1

	Assessed valuation	Tax rate 1916–17
Average rate	.....	.00658
Total 1917–18	$1 751 068	.01027
Balance 1916	$649 11	
Balance 1917	161 75	
	$487 36	
Tax 1917	19 112 87	
Real tax	$19 600 23	
Tax 1918	18 000 ..	
Real decrease	$1 600 23	

Expenditures 1916–17 and budget 1917–18		
Operation		
1917–18	$2 835 ..	
1916–17	2 521 ..	
	$314 ..	
Maintenance		
1917–18	$920 ..	
1916–17	296 ..	
	$624 ..	
Auxiliary		
1917–18	$535 ..	
1916–17	100 ..	
	$435 ..	
Fixed charges		
1917–18	$150 ..	
1916–17	193 ..	
	$43 ..	
Debt service		
1917–18	$2 897 ..	
1916–17	8 577 ..	
	$5 680 ..	
Outlay		
1917–18	$1 175 ..	
1916–17	730 ..	
	$445 ..	
Total		
1917–18	$20 437 ..	
1916–17	22 117 ..	
	$1 680 ..	

Town of Manchester, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$222 700	.0018
3	1	125 613	.0028
5	2	266 356	.0042
7	12	750 955	.0248
12	1	50 548	.0099
Total	17	$1 416 172	.0148
Average rate	.....		.0087
Total 1917–18		$1 477 295	.0119
Balance 1916		$587 14	
Balance 1917		287 87	
		$299 27	
Tax 1917		$20 973 42	
Real tax		$21 272 69	
Tax 1918		17 704 46	
Real decrease		$3 568 23	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$750 ..	
1916–17	185 ..	
	$565 ..	
Instruction		
1917–18	$11 245 ..	
1916–17	9 888 ..	
	$1 357 ..	
Operation		
1917–18	$2 850 ..	
1916–17	2 419 ..	
	$431 ..	
Maintenance		
1917–18	$1 100 ..	
1916–17	254 ..	
	$846 ..	
Auxiliary		
1917–18	$350 ..	
1916–17	149 ..	
	$201 ..	
Fixed charges		
1917–18	$259 ..	
1916–17	191 ..	
	$68 ..	
Debt service		
1917–18	$3 007 ..	
1916–17	12 629 ..	
	$9 622 ..	
Outlay		
1917–18	$375 ..	
1916–17	555 ..	
	$180 ..	
Total		
1917–18	$19 936 ..	
1916–17	26 270 ..	
	$6 334 ..	

Ontario county — *Continued*

Town of Naples

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	12	$516 979	.0164
2	1	53 618	.0074
3	1	25 265	.0100
4	Contract	30 510	.0048
5	1	49 331	.0052
6	1	39 008	.0089
7	1	33 960	.0090
8	1	39 836	.0102
9	1	13 308	.0183
10	1	22 206	.0119
11	1	31 807	.0079
12	1	30 514	.0114
13	1	24 389	.0113
14	1	31 127	.0164
Total	24	$941 858	.0133
Average rate			.0106
Total 1917–18		$953 032	.015
Balance 1916		$416 45	
Balance 1917		406 23	
		$10 22	
Tax 1917		12 544 59	
Real tax		$12 554 81	
Tax 1918		$14 295 48	
Real tax 1917		12 554 81	
Real increase		$1 740 67	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$75 ..
1916–17	100 55
	$25 55
Instruction	
1917–18	$12 466 ..
1916–17	12 162 64
	$303 36
Operation	
1917–18	$2 700 ..
1916–17	2 302 20
	$397 80
Maintenance	
1917–18	$350 ..
1916–17	646 92
	$296 92
Auxiliary	
1917–18	$400 ..
1916–17	506 01
	$106 01
Fixed charges	
1917–18	$272 66
1916–17	202 58
	$70 08
Debt service	
1917–18	$1 855 ..
1916–17	1 912 02
	$57 02
Outlay	
1917–18	$143 34
1916–17	541 17
	$397 83
Total	
1917–18	$18 262 ..
1916–17	18 374 09
	$112 09

Town of Phelps

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$236 732	.0036
2	1	139 916	.004
3	1	158 013	.0021
5	2	177 037	.0068
6	1	238 258	.0021
7	1	129 380	.0035
9	1	202 856	.0022
10	1	129 616	.0035
11	1	179 876	.0022
12	1	141 164	.0032
13	1	99 777	.0028
14	Contract	37 196	.....
15	1	164 719	.0024
16	1	54 573	.0137
17	1	126 765	.0032
18	1	92 300	.0092
19	1	104 586	.0038
20	1	112 408	.0038
Total	19	$2 525 172	.00362
Average rate			.0042
Total 1917–18		$2 795 615	.00447

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$655 ..
1916–17	25 ..
	$630 ..
Instruction	
1917–18	$10 120 ..
1916–17	8 587 ..
	$1 533 ..
Operation	
1917–18	$1 685 ..
1916–17	1 390 ..
	$295 ..
Maintenance	
1917–18	$865 ..
1916–17	709 ..
	$156 ..
Auxiliary	
1917–18	$600 ..
1916–17	475 ..
	$125 ..

Ontario county — *Continued*

Town of Phelps

	Assessed valuation
Balance 1916	$962 23
Balance 1917	511 67
	$450 56
Tax 1917	9 164 57
Real tax	$9 615 13
Tax 1918	$12 512 00
Real tax	9 615 13
Real increase	$2 896 87

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$250 ..
1916–17	216 ..
	$34 ..
Debt service	
1917–18	$15 ..
1916–17	868 ..
	$853 ..
Outlay	
1917–18	$900 ..
1916–17	32 ..
	$868 ..
Total	
1917–18	$15 090 ..
1916–17	12 302 ..
	$2 788 ..

Town of Richmond

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$26 530	.0124
2	1	75 846	.0052
3	1	94 515	.0042
4	1	148 219	.0032
5	1	38 450	.0080
6	1	50 424	.0055
7	1	70 545	.0055
8	1	81 772	.0050
9	5	241 977	.0199
10	1	33 700	.0081
Total	14	$861 978	.0094
Average rate		.....	.0077
Total 1917–18		$871 225	.01044

Balance 1916	$340 94
Balance 1917	87 93
	$253 01
Tax 1917	8 103 41
Real tax	$8 356 42
Tax 1918	$9 095 59
Real tax 1917	8 356 42
Real increase	$739 17

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$330 ..
1916–17	43 85
	$286 15
Instruction	
1917–18	$7 561 ..
1916–17	6 921 51
	$639 49
Operation	
1917–18	$1 325 ..
1916–17	1 259 47
	$65 33
Maintenance	
1917–18	$325 ..
1916–17	543 26
	$218 26
Auxiliary	
1917–18	$110 ..
1916–17	123 83
	$13 83
Fixed charges	
1917–18	$90 36
1916–17	167 01
	$76 65
Debt service	
1917–18	$952 ..
1916–17	1 065 31
	$113 31
Outlay	
1917–18	$183 21
1916–17	588 55
	$405 34
Total	
1917–18	$10 876 57
1916–17	10 712 79
	$163 78

Ontario county — *Continued*

Town of Seneca

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	3	$360 700	.0045
2	1	159 050	.0046
3	2	310 529	.0045
4	..	.....	.....
5	1	155 920	.0033
6	1	152 074	.0039
7	1	160 700	.0032
8	1	335 002	.0029
9	..	.....	.....
10	..	.....	.....
11	1	177 640	.0039
12	2	486 890	.0028
13	1	208 627	.0028
Total	14	$2 507 132	.0035
Average rate		.....	.0036
Total 1917–18		$2 835 147	.00563
Balance 1917		$2 666 20	
Balance 1916		2 547 62	
		$118 58	
Tax 1917		8 866 37	
Real tax		$8 747 79	
Tax 1918		$15 961 ..	
Real tax 1917		8 747 79	
Real increase		$7 213 21	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$1 000 ..	
1916–17	61 83	
		$938 17
Instruction		
1917–18	$8 962 ..	
1916–17	8 169 64	
		$792 36
Operation		
1917–18	$2 300 ..	
1916–17	1 042 20	
		$1 257 80
Maintenance		
1917–18	$1 100 ..	
1916–17	633 34	
		$466 66
Auxiliary		
1917–18	$700 ..	
1916–17	376 90	
		$322 10
Fixed charges		
1917–18	$300 ..	
1916–17	164 57	
		$135 42
Debt services		
1917–18	$70 ..	
1916–17	19 60	
		$50 40
Outlay		
1917–18	$1 650 ..	
1916–17	35 49	
		$1 614 51
Total		
1917–18	$16 082 ..	
1916–17	10 503 57	
		$5 578 43

Town of South Bristol

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$69 520	.0054
2	1	37 575	.0100
3	1	54 575	.0065
4	1	49 623	.0091
5	1	12 000	.0141
6	1	26 900	.0100
7	1	30 417	.0082
8	1	23 596	.0125
9	1	16 820	.0165
10	1	31 645	.0103
11	Contract	16 875	.....
Total	10	$369 546	.0085
Average rate		.....	.0103
Total 1917–18		$352 927	.01135
Balance 1916		$410 42	
Balance 1917		240 53	
		$169 89	
Tax 1917		3 144 04	
Real tax		$3 313 93	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$251 ..	
1916–17	5 81	
		$245 19
Instruction		
1917–18	$4 912 ..	
1916–17	4 158 77	
		$753 23
Operation		
1917–18	$700 ..	
1916–17	511 98	
		$188 02
Maintenance		
1917–18	$61 ..	
1916–17	456 20	
		$395 20
Auxiliary		
1917–18	$75 ..	
1916–17	101 09	
		$26 09

Ontario county — *Continued*

Town of South Bristol

	Assessed valuation
Tax 1918	$4 000 ..
Real tax 1917	3 313 93
Real increase	$686 07

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$125 ..
1915–17	67 95
	$57 05
Debt service	
1917–18	.....
1916–17	$165 25
Supplies	
1917–18	$74 ..
1916–17	.....
Outlay	
1916–17	.....
Total	
1917–18	$6 198 ..
1916–17	5 467 05
	$730 95

Town of Victor

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	11	$1 175 514	.00736
2	1	176 404	.00340
3	1	99 099	.00404
4	1	208 922	.00240
5	1	56 344	.00479
6	1	157 035	.00286
7	1	138 516	.00397
8	1	125 990	.00357
9	2	306 303	.00486
10	1	103 976	.00481
11	1	244 023	.00123
Total	22	$2 792 126	.005
Average rate		.....	.00393
Total 1917–18		$2 868 808	.0062
Balance 1917		$1 752 43	
Balance 1916		485 42	
		$1 267 01	
Tax 1916–17		14 159 86	
Real tax		$12 892 85	
Tax 1917–18		$17 879 ..	
Real tax 1916–17		12 892 85	
Real increase		$4 986 15	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$285 ..
1916–17	35 ..
	$250 ..
Instruction	
1917–18	$5 084 ..
1916–17	4 682 ..
	$402 ..
Operation	
1917–18	$700 ..
1916–17	633 ..
	$67 ..
Maintenance	
1917–18	$210 ..
1916–17	83 ..
	$127 ..
Auxiliary	
1917–18	$1 220 ..
1916–17	108 ..
	$1 112 ..
Fixed charges	
1917–18	$100 ..
1916–17	54 ..
	$46 ..
Debt service	
1917–18	.....
1916–17	$34 ..
Outlay	
1917–18	$500 ..
1916–17	102 ..
	$398 ..
Total	
1917–18	$8 099 ..
1916–17	5 729 ..
	$2 370 ..

Ontario county — *Concluded*

Town of West Bloomfield

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$83 511	.00414
2	1	94 270	.....
3	1	139 286	.00405
4	1	62 312	.00606
5	1	83 496	.00362
6	5	256 535	.00461
7	..	112 356	.00292
8	..	179 646	.....
Total	10	$1 011 412	.0043
Average rate		.....	.00424
Total 1917–18		$1 053 088	.00627
Balance 191		$600 59	
Balance 1917		567 80	
		$32 79	
Tax 1917		4 365 67	
Real tax		$4 398 46	
Taxl 1918		$6 348 ..	
Rea tax		4 398 46	
Real increase		$1 949 54	

Expenditure for 1916–17 and budget 1917–18	
Control	
1917–18	$285 ..
1916–17	35 26
	$249 74
Instruction	
1917–18	$5 084 ..
1916–17	4 682 14
	$401 86
Operation	
1917–18	$700 ..
1916–17	632 71
	$67 29
Maintenance	
1917–18	$210 ..
1916–17	82 46
	$127 54
Auxiliary	
1917–18	$1 220 ..
1916–17	107 40
	$1 112 60
Fixed charges	
1917–18	$100 ..
1916–17	53 60
	$46 40
Debt service	
1917–18	.....
1916–17	$33 50
Outlay	
1917–18	$500 ..
1916–17	101 58
	$398 42
Total	
1917–18	$8 099 ..
1916–17	5 728 65
	$2 370 35

Orange county

Town of Blooming Grove

Dist.	Teachers	Assessed v luation	Tax rate 1916–17
1	2	$213 714	.0044
2	1	74 861	.0040
4	1	187 297	.0033
5	6	371 412	.0069
6	1	137 038	.0039
7	1	86 695	.0052
8	1	109 582	.0050
9	1	76 076	.0043
10	1	35 629	.0166
11	1	65 861	.0043
12	1	104 123	.0040
	17	$1 453 287	.0052
Average rate		.....	.0056
Total 1917–18		.478539	.00753
Balance 1916		$1 138 35	
Balance 1917		117 87	
		$1 020 48	
Tax 1917		7 547 85	
Real tax		$8 568 33	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$750 ..
1916–17	90 53
	$659 47
Instruction	
1917–18	$10 165 ..
1916–17	9 480 14
	$684 86
Operation	
1917–18	$1 531 54
1916–17	1 146 32
	$385 22
Maintenance	
1917–18	$310 ..
1916–17	535 25
	$225 25
Auxiliary	
1917–18	$200 ..
1916–17	85 25
	$114 75

Orange county — *Continued*

Town of Blooming Grove

	Assessed valuation
Tax 1918	$11 130 ..
Real tax 1917	8 568 33
Real increase	$2 561 67

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$50 ..
1916–17	137 53
	$87 53
Debt services	
1917–18	$242 ..
1916–17	313 30
	$71 30
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$13 248 54
1916–17	11 788 32
	$1 460 22

Town of Chester

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	11	$681 680	.0129
2	1	107 313	.0048
3	1	63 959	.0070
4	1	89 169	.0051
Total	14	$942 119	.0108
Average rate		.....	.0075
Total 1917–18		$967 671	.014
Balance 1916		$1 192 64	
Balance 1917		354 84	
		$837 80	
Tax 1917		10239 50	
Real tax		$11 077 30	
Tax 1918		$14 300 ..	
Real tax 1917		11 077 30	
Real increase		$3 222 70	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$600 ..
1916–17	252 44
	$347 56
Instruction	
1917–18	$9 865 ..
1916–17	8 843 43
	$1 021 57
Operation	
1917–18	1 960 50
1916–17	1 611 99
	$348 51
Maintenance	
1917–18	$170 ..
1916–17	490 49
	$320 49
Auxiliary	
1917–18	$227 ..
1916–17	244 25
	$17 25
Fixed charges	
1917–18	$65 ..
1916–17	313 71
	$248 71
Debt service	
1917–18	$2 137 50
1916–17	2 614 50
	$477 ..
Outlay	
1917–18	$975 ..
1916–17	197 19
	$777 81
Total	
1917–18	$16 000 ..
1916–17	1 458 ..
	$1 432 ..

Orange county — *Continued*

Town of Cornwall

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$285 805	.0076
2	1	227 510	.0044
3	1	236 529	.0021
Total	4	$749 844	.0049
Average rate		.....	.0047
Total 1917–18		$786 735	.00635
Balance 1916		$108 89	
Balance 1917		8 05	
		$100 84	
Tax 1917		3 661 23	
Real tax		$3 762 07	
Tax 1918		$5 000 ..	
Real tax 1917		3 762 07	
Real increase		$1 237 93	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$471 ..	
1916–17	14 81	
		$456 19
Instruction		
1917–18	$2 625 ..	
1916–17	2 232 12	
		$392 88
Operation		
1917–18	$660 ..	
1916–17	513 43	
		$146 57
Maintenance		
1917–18	$100 ..	
1916–17	28 66	
		$71 34
Auxiliary		
1917–18	$215 ..	
1916–17	89 34	
		$125 66
Fixed charges		
1917–18	$36 ..	
1916–17	106 46	
		$70 46
Debt service		
1917–18	$1 256 ..	
1916–17	1 299 50	
		$43 50
Outlay		
1917–18	$197 ..	
1916–17	.....	
Total		
1917–18	$5 560 ..	
1916–17	4 284 32	
		$1 275 68

Town of Crawford

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$63 000	.0060
2	1	69 900	.0069
3	4	218 147	.0122
4	1	65 810	.0087
5	1	90 307	.0042
6	1	37 600	.0067
7	1	30 855	.0064
8	1	90 301	.0047
9	1	49 200	.0063
10	1	24 425	.0123
11	..	30 000	.....
Total	13	$769 545	.0077
Average rate		.....	.0074
Total 1917–18		$802 000	.010
Balance 1916		$685 56	
Balance 1917		276 48	
		$409 08	
Tax 1917		5 946 28	
Real tax		$6 355 36	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$650 ..	
1916–17	1 03	
		$648 97
Instruction		
1917–18	$8 300 ..	
1916–17	7 338 45	
		$961 55
Operation		
1917–18	$400 ..	
1916–17	833 20	
		$433 20
Maintenance		
1917–18	$350 ..	
1916–17	250 91	
		$99 09
Auxiliary		
1917–18	$100 ..	
1916–17	184 30	
		$84 30

Orange county — *Continued*

Town of Crawford

	Assessed valuation
Tax 1918	$8 000 ..
Real tax 1917	6 355 36
Real increase	$1 644 64

Expenditures 1916–17 and budget 1917–18

Fixed charges	
1917–18	.....
1916–17	$140 73
Debt service	
1917–18	.....
1916–17	$0 75
Outlay	
1917–18	$750 ..
1916–17	.....
Total	
1917–18	$10 550 ..
1916–17	8 749 37
	$1 800 63

Town of Deerpark

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
3	1	$133 097	.0052
4	..	.....	.....
5	..	.....	.....
6	1	54 743	.0087
7	1	27 978	.0270
8	..	.....	.....
9	1	53 043	.0080
10	1	119 740	.0038
11	1	57 555	.0040
12	1	102 256	.0061
13	1	173 452	.0040
14	4	229 216	.0140
Total	12	$951 080	.0080
Average rate		.....	.0090
Total 1917–18		$924 556	.010994

Balance 1917	$1 624 99
Balance 1916	794 92
	$830 07
Tax 1917	$7 654 23
	830 07
Real tax	$6 824 16
Tax 1918	$10 165 ..
Real tax 1917	6 824 16
Real increase	$3 340 84

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	.....
1916–17	$21 40
Instruction	
1917–18	$7 740 ..
1916–17	5 933 51
	$1 806 49
Operation	
1917–18	$715 ..
1916–17	705 31
	$9 69
Maintenance	
1917–18	$800 ..
1916–17	1 150 82
	$350 82
Auxiliary	
1917–18	.....
1916–17	$208 75
	$208 75
Incidentals and supplies	
1917–18	$910 ..
1916–17	.....
Fixed charges	
1917–18	.....
1916–17	$112 50
Debt services	
1917–18	.....
1916–17	$421 20
Outlay	
1917–18	.....
1916–17	$83 67
Total	
1917–18	$10 165 ..
1916–17	8 637 16
	$1 527 84

Orange county — *Continued*

Town of Greenville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$32 160	.0100
2	1	35 410	.0090
3	1	52 511	.0076
4	1	42 596	.0060
5	1	50 512	.0084
6	1	20 150	.0099
7	1	22 158	.0121
Total	7	$255 497	.....
Average rate		.....	.0090
Total 1917–18		$225 834	.012243
Balance 1917		$397 75	
Balance 1916		375 87	
		$21 88	
Tax 1917		$2 184 82	
		21 88	
Real tax		$2 162 94	
Tax 1918		$2 765 ..	
Real tax 1917		2 162 94	
Real increase		$602 06	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$140 ..
1916–17	4 50
	$135 50
Instruction	
1917–18	$2 050 ..
1916–17	2 861 46
	$811 46
Operation	
1917–18	$250 ..
1916–17	252 53
	$2 53
Maintenance	
1917–18	$150 ..
1916–17	175 07
	$25 07
Auxiliary	
1917–18	$125 ..
1916–17	58 50
	$66 50
Fixed charges	
1917–18	.....
1916–17	$24 ..
Incidentals	
1917–18	$50 ..
1916–17	.....
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$2 765 ..
1916–17	3 376 06
	$611 06

Town of Goshen

Dist.	Teachers	Assessed valuation	Tax rate 1917–18
1	1	$152 009	.0033
2	1	73 600	.0051
3	2	46 500	.0181
4	1	98 075	.0051
5	1	146 460	.0021
6	1	78 875	.0057
7	1	175 751	.0026
9	1	91 525	.0036
Total	9	$862 795	.0045
Average rate		.....	.0057
Total 1917–18		$942 568	.0053
Balance 1916		$522 59	
Balance 1917		382 38	
		$140 21	
Tax 1917		3 850 48	
Real tax		$3 990 69	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$420 ..
1916–17	50 90
	$369 10
Instruction	
1917–18	$4 850 ..
1916–17	4 239 64
	$610 36
Operation	
1917–18	$380 ..
1916–17	396 74
	$16 74
Maintenance	
1917–18	$150 ..
1916–17	309 73
	$159 73

Orange county — *Continued*

Town of Goshen

	Assessed valuation
Tax 1918	$4 999 22
Real tax 1917	3 990 69
Real increase	$1 008 53

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$90 ..
1916–17	107 ..
	$17 ..
Fixed charges	
1917–18	$40 ..
1916–17	62 22
	$22 22
Incidentals	
1917–18	$115 53
1916–17	.....
Debt service	
1917–18	.....
1916–17	$1 09
Outlay	
1917–18	.....
1916–17	$10 76
Total	
1917–18	$6 045 53
1916–17	5 178 08
	$867 45

Town of Hamptonburgh

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$128 788	.0044
2	1	189 167	.0025
3	1	107 237	.0075
4	2	253 656	.0059
5	1	75 418	.0046
6	1	109 820	.0024
Total	7	$864 086	.0046
Average rate		.....	.0046
Total 1917–18		$892 072	.0063
Balance 1916		$342 94	
Balance 1917		331 38	
		$11 56	
Tax 1917		3 948 08	
Real tax		$3 959 64	
Tax 1918		$5 620 06	
Real tax 1917		3 959 64	
Real increase		$1 660 42	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$325 ..
1916–17	25 10
	$299 90
Instruction	
1917–18	$4 431 ..
1916–17	3 784 79
	$646 21
Operation	
1917–18	$1 021 ..
1916–17	491 07
	$529 92
Maintenance	
1917–18	$235 ..
1916–17	387 07
	$143 07
Auxiliary	
1917–18	$155 ..
1916–17	84 ..
	$71 ..
Fixed charges	
1917–18	$20 ..
1916–17	72 50
	$52 50
Debt service	
1917–18	.....
1916–17	$51 ..
Outlay	
1917–18	$200 ..
1916–17	15 ..
	$185 ..
Total	
1917–18	$6 387 ..
1916–17	4 901 53
	$1 485 47

Orange county — *Continued*

Town of Highlands

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$117 505	.0036
3	1	69 915	.0130
Total	2	$187 420	.0071
Average rate		.....	.0083
Total 1917–18		$225 901	.0066
Balance 1916		$56 32	
Balance 1917		.....	
		$56 32	
Tax 1917		1 330 56	
Real tax		$1 386 88	
Tax 1918		$1 475 ..	
Real tax 1917		1 386 88	
Real increase		$88 12	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$180 ..
1916–17	4 ..
	$176 ..
Instruction	
1917–18	$1 070 ..
1916–17	1 032 99
	$37 01
Operation	
1917–18	$100 ..
1916–17	86 50
	$13 50
Maintenance	
1917–18	.....
1916–17	$21 ..
Auxiliary	
1917–18	$25 ..
1916–17	.....
Fixed charges	
1917–18	.....
1916–17	$39 80
Debt service	
1917–18	.....
1916–17	$469 ..
Outlay	
1917–18	.....
1916–17	$104 ..
Total	
1917–18	$1 375 ..
1916–17	1 757 29
	$382 29

Town of Minisink

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$43 117	.0086
2	1	50 872	.0078
3	2	193 488	.0093
4	2	144 260	.0125
5	1	97 110	.0052
6	1	76 185	.0060
7	..	.....	.....
8	3	169 795	.0154
Total	11	$774 827	.0103
Average rate		.....	.0093
Total 1917–18		$795 063	.012577
Balance 1917		$1 373 98	
Balance 1916		1 083 13	
		$290 85	
Tax 1917		$7 950 85	
		290 85	
Real tax		$7 660 ..	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	.....
1916–17	$5 ..
Instruction	
1917–18	$6 500 ..
1916–17	5 744 20
	$755 80
Operation	
1917–18	$1 100 ..
1916–17	893 63
	$206 37
Maintenance	
1917–18	.....
1916–17	$540 54
Auxiliary	
1917–18	.....
1916–17	$150 25

Orange county — *Continued*

Town of Minisink

Dist.	Assessed valuation
Tax 1918	$10 000 ..
Real tax 1917	7 660 ..
Real increase	$2 340 ..

Expenditures 1916–17 and budget 1917–18

Contingencies with libraries	
1917–18	$700 ..
1916–17	.....
Fixed charges	
1917–18	.....
1916–17	$25 25
Debt service	
1917–18	$1 700 ..
1916–17	1 760 50
	$60 50
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$10 000 ..
1916–17	9 119 37
	$880 63

Town of Monroe

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$154 112	.0030
3	1	136 415	.0040
4	6	970 000	.0103
5	1	140 354	.0037
Total	9	$1 400 911	.0082
Average rate		.....	.0053
Total 1917–18		$1 805 522	.00831
Balance 1916		$20 389 58	
Balance 1917		3 817 85	
		$16 571 73	
Tax 1917		11 469 22	
		$28 040 95 *	
Tax 1918		$12 994 59	
Real decrease		$15 046 36	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$410 ..
1916–17	390 81
	$19 19
Instruction	
1917–18	$5 550 ..
1916–17	6 465 99
	$915 99
Operation	
1917–18	$1 460 ..
1916–17	1 284 61
	$175 39
Maintenance	
1917–18	$1 150 ..
1916–17	165 76
	$984 24
Auxiliary	
1917–18	$50 ..
1916–17	95 34
	$45 34
Fixed charges	
1917–18	.....
1916–17	$276 96
	$276 96
Incidentals & supplies	
1917–18	$440 ..
1916–17	.....
Debt service	
1917–18	$3 390 ..
1916–17	3 457 50
	$67 50
a Outlay	
1917–18	$2 550 ..
1916–17	17 778 80
	$15 228 80
Total	
1917–18	$15 000 ..
1916–17	29 915 77
	$14 915 77

* Spent over $16 000 for new building
a Includes contingencies

Orange county — *Continued*

Town of Montgomery

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$194 190	.0054
2	1	199 861	.0024
3	1	80 481	.0059
4	1	108 612	.0032
6	4	595 876	.0069
7	7	327 863	.0145
8	1	51 030	.0147
9	1	61 050	.0069
10	1	48 793	.0073
11	1	100 000	.0036
12	1	53 400	.0048
Total	20	$1 821 156	.0073
Average rate			.0069
Balance 1916		$2 628 67	
Balance 1917		1 620 09	
		$1 008 58	
Tax 1917		13 431 24	
Real tax		$14 439 82	
Tax 1918		$20 200 00	
Real tax 1917		14 439 82	
Real increase		$5 760 18	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$875 ..
1916–17	222 ..
	$653 ..
Instruction	
1917–18	$14 515 ..
1916–17	10 274 ..
	$4 241 ..
Operation	
1917–18	$2 696 ..
1916–17	2 123 ..
	$573 ..
Maintenance	
1917–18	.....
1916–17	$893 ..
Auxiliary	
1917–18	$300 ..
1916–17	433 ..
	$133 ..
Fixed charges	
1917–18	$130 ..
1916–17	415 ..
	$285 ..
Debt service	
1917–18	$3 922 ..
1916–17	2 965 ..
	$957 ..
Outlay	
1917–18	.....
1916–17	$868 ..
Total	
1917–18	$22 438 ..
1916–17	18 193 ..
	$4 245 ..

Town of Mount Hope

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$121 792	.0031
2	7	809 169	.0116
3	..	.....	.....
4	1	143 985	.0046
5	1	289 940	.0022
Total	10	$1 364 886	.0081
Average rate			.0054
Total 1917–18		$1 425 677	.01
Balance 1916		$3 069 71	
Balance 1917		1 140 07	
		$1 926 64	
Tax 1917		11 079 94	
Real tax		$13 009 13	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$575 ..
1916–17	151 85
	$423 15
Instruction	
1917–18	$7 650 ..
1916–17	6 550 64
	$1 099 36
Operation	
1917–18	$1 949 78
1916–17	1 493 63
	$456 15
Maintenance	
1917–18	$1 242 ..
1916–17	706 91
	$535 09

Orange county — *Continued*

Town of Mount Hope

	Assessed valuation
Tax 1918	$14 256 78
Real tax 1917	13 009 13
Real increase	$1 247 65

Expenditures 1916–17 and budget 1917–18

Auxiliary	
1917–18	$400 ..
1916–17	299 64
	$100 36
Fixed charges	
1917–18	.....
1916–17	$381 35
	$381 35
Debt service	
1917–18	$3 615 ..
1916–17	3 711 ..
	$96 ..
Outlay	
1917–18	.....
916–17	$1 123 56
Total	
1917–18	$15 431 78
1916–17	14 418 58
	$1 013 20

Town of Newburgh

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	3	$1 056 320	.0040
2	1	64 700	.0053
3	1	162 260	.0024
4	1	116 775	.0039
5	6	572 272	.0075
6	1	57 980	.0064
7	1	82 855	.0120
8	1	181 080	.0044
9	2	209 975	.0064
10	1	153 716	.0075
11	1	180 621	.0067
Total	19	$2 838 554	.0055
Average rate		.....	.0060
Total 1917–18		$2 712 897	.007

Balance 1916	$1 246 46
Balance 1917	785 46
	$461 ..
Tax 1917	15 570 38
Real tax	$16 031 38
Tax 1918	$19 000 ..
Real tax 1917	16 031 38
Real increase	$2 968 62

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$850 ..
1916–17	186 67
	$663 33
Instruction	
1917–18	$16 675 ..
1916–17	11 518 31
	$5 156 69
Operation	
1917–18	.....
1916–17	$2 663 79
Maintenance	
1917–18	.....
1916–17	$1 601 22
Auxiliary	
1917–18	$500 ..
1916–17	416 72
	$83 28
Fixed charges	
1917–18	.....
1916–17	$284 01
Debt service	
1917–18	.....
1916–17	$2 035 ..
Outlay	
1917–18	$975 ..
1916–17	.....
Total	
1917–18	$19 000 ..
1916–17	18 705 72
	$294 28

Orange county — *Continued*

Town of New Windsor

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$565 992	.0091
2	1	74 744	.0060
3	1	195 357	.0057
4	1	85 793	.0064
5	1	126 978	.0043
6	1	125 645	.0040
7	1	123 055	.0033
8	1	77 080	.0102
Total	12	$1 374 644	.0069
Average rate		.....	.0061
Total 1917–18		$1 413 223	.00956

Balance 1916	$2 210 08
Balance 1917	352 98
	$1 857 10
Tax 1917	9 501 80
Real tax	$11 358 90
Tax 1918	$13 500 ..
Real tax 1917	11 358 90
Real increase	$2 141 10

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$840 ..	
1916–17	325 32	
		$514 68
Instruction		
1917–18	$7 896 ..	
1916–17	6 994 11	
		$901 89
Operation		
1917–18	$1 855 ..	
1916–17	1 370 53	
		$484 47
Maintenance		
1917–18	$919 ..	
1916–17	496 45	
		$422 55
Auxiliary		
1917–18	$300 ..	
1916–17	303 70	
		$3 70
Fixed charges		
1917–18	$100 ..	
1916–17	735 34	
		$635 34
Debt service		
1917–18	$2 570 ..	
1916–17	1 960 56	
		$609 44
Outlay		
1917–18	$200 ..	
1916–17	8 007 10	
		$7 807 10
Total		
1917–18	$14 680 ..	
1916–17	20 193 11	
		$5 513 11

Town of Tuxedo

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$118 725	.0168
3	2	35 000	.0062
4	1	160 500	.0063
7	2	184 050	.0095
Total	7	$498 275	.0100
Average rate		.....	.0097
Total 1917–18		$474 283	.01445

Balance 1917	$704 71
Balance 1916	163 35
	$541 36
Tax 1917	$4 966 35
	541 36
Real tax	$4 424 99

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	.....	
1916–17	$11 25	
Instruction		
1917–18	.....	
1916–17	$4 913 45	
Operation		
1917–18	.....	
1916–17	$1 078 32	
Maintenance		
1917–18	.....	
1916–17	$44 84	
Auxiliary		
1917–18	.....	
1916–17	$311 30	

Orange county — *Continued*

Town of Tuxedo

	Assessed valuation
Tax 1918	$7 327 ..
Real tax 1917	4 424 99
Real increase	$2 902 68

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–1	.....
1916–17	$266 50
Debt service	
1917–18	.....
1916–17	$29 69
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	.....
1916–17	$6 655 35

Town of Wallkill

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$56 527	.0048
3	1	84 100	.0040
4	1	123 158	.0028
5	1	41 363	.0024
6	1	152 644	.0041
7	1	177 331	.0030
8	1	37 518	.0057
9	1	52 159	.0082
10	1	144 493	.0035
11	1	231 259	.0021
12	1	105 226	.0119
13	1	56 881	.0070
14	1	34 500	.0113
15	1	52 953	.0052
16	1	78 591	.0051
17	1	33 575	.0075
18	1	168 704	.0047
19	2	100 095	.0140
Total	19	$1 731 077	.0052
Average rate		.....	.0060
Total 1917–18		$1 784 572	.007
Balance 1916		$2 034 03	
Balance 1917		1 473 68	
		$560 35	
Tax 1917		9 014 62	
Real tax		$9 574 97	
Tax 1918		$12 487 57	
Real tax 1917		9 574 97	
Real increase		$2 912 60	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$1 115 ..	
1916–17	13 15	
		$1 101 85
Instruction		
1917–18	$10 660 ..	
1916–17	8 729 14	
		$1 930 86
Operation		
1917–18	$1 435 ..	
1916–17	1 146 46	
		$288 54
Maintenance		
1917–18	$650 ..	
1916–17	1 631 65	
		$981 65
Auxiliary		
1917–18	$345 ..	
1916–17	263 65	
		$81 35
Fixed charges		
1917–18	$203 57	
1916–17	56 25	
		$147 32
Debt service		
1917–18	$400 ..	
1916–17	715 15	
		$315 15
Outlay		
1917–18	$315 ..	
1916–17	.....	
Total		
1917–18	$15 123 78	
1916–17	12 555 45	
		$2 568 12

Orange county — *Continued*

Town of Warwick

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$114 448	.0158
2	1	108 680	.0055
3	1	69 895	.0056
4	1	131 840	.0045
5	2	80 648	.0233
6	2	108 093	.0090
7	1	44 538	.0060
8	1	90 388	.0071
9	1	24 225	.0071
13	1	57 494	.0050
14	1	69 830	.0050
15	8	388 027	.0101
17	1	101 610	.0040
18	1	95 700	.0048
19	2	462 435	.0047
Total	26	$1 947 851	.0077
Average rate		.....	.0078
Total 1917–18		$1 960 200	.01
Balance 1916		$2 533 13	
Balance 1917		2 144 56	
		$388 57	
Tax 1917		14 960 36	
Real tax		$15 348 93	
Tax 1918		$19 602 99	
Real tax 1917		15 348 93	
Real increase		$4 254 06	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$690 ..
1916–17	274 25
	$415 75
Instruction	
1917–18	$17 030 ..
1916–17	15 367 15
	$1 662 85
Operation	
1917–18	$2 800 ..
1916–17	2 274 09
	$525 91
Maintenance	
1917–18	$750 ..
1916–17	715 10
	$34 90
Auxiliary	
1917–18	$1 050 ..
1916–17	619 28
	$430 72
Fixed charges	
1917–18	$50 99
1916–17	216 85
	$165 86
Debt service	
1917–18	$175 ..
1916–17	1 419 80
	$1 244 80
Outlay	
1917–18	$557 ..
1916–17	363 05
	$193 95
Total	
1917–18	$23 102 99
1916–17	21 249 57
	$1 853 42

Town of Wawayanda

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$69 989	.00883
2	1	138 232	.00290
3	1	109 133	.00527
4	1	59 325	.00505
5	1	98 500	.01385
6	1	95 920	.00469
7	1	71 832	.00642
8	1	35 833	.00537
9	1	32 224	.00810
Total	9	$730 888	.00648
Average rate		.....	.00671
Total 1917–18		$768 310	.008521
Balance 1917		$1 298 20	
Balance 1916		719 63	
		$578 57	
Tax 1917		$4 737 67	
		578 57	
Real tax		$4 159 10	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$399 ..
1916–17	4 ..
	$395 ..
Instruction	
1917–18	$4 000 ..
1916–17	4 009 81
	$9 81
Operation	
1917–18	$385 ..
1916–17	395 97
	$10 97
Maintenance	
1917–18	$500 ..
1916–17	585 24
	$85 24
Auxiliary	
1917–18	$150 ..
1916–17	112 50
	$37 50

Orange county — *Concludeed*

Town of Wawayanda

	Assessed valuation
Tax 1918	$6 546 85
Real tax 1917	4 159 10
Real increase	$2 387 75

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	.....
1916–17	$28 50
Contingencies	
1917–18	$677 87
1916–17	.....
Debt service	
1917–18	$435 ..
1916–17	435 90
	$.90
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$6 546 87
1916–17	5 571 92
	$974 95

Town of Woodbury

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$176 198	.0034
2	4	399 125	.0112
3	5	1 066 081	.0042
4	1	23 500	.0108
Total	11	$1 664 904	.0050
Average rate		.....	.0074
Total 1917–18		$1 354 875	.00874
Balance 1916		$2 812 00	
Balance 1917		2 061 68	
		$750 32	
Tax 1917		9 845 57	
Real tax		$10 595 89	
Tax 1918		$11 840 69	
Real tax 1917		10 595 89	
Real increase		$1 244 80	

Expenditures 1916–17and budget 1917–18	
Control	
1917–18	$620 ..
1916–17	221 25
	$398 75
Instruction	
1917–18	$8 125 ..
1916–17	7 523 13
	$601 87
Operation	
1917–18	$1 985 ..
1916–17	1 957 67
	$27 33
Maintenance	
1917–18	$400 ..
1916–17	744 73
	$344 73
Auxiliary	
1917–18	$155 ..
1916–17	143 98
	$11 02
Fixed charges	
1917–18	$156 40
1916–17	129 73
	$26 67
Debt service	
1917–18	$1 599 29
1916–17	1 475 00
	$124 29
Total	
1917–18	$13 040 69
1916–17	12 195 49
	$845 20

Orleans county

Town of Albion

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$256 642	.00162
3	1	193 770	.00167
4	Contract	177 918	.00299
5	1	148 962	.00179
6	1	319 047	.00155
7	1	116 006	.00345
8	1	131 735	.00311
9	1	102 412	.00401
10	1	97 262	.00418
Total	8	$1 543 781	.00237
Total 1917–18		$1 606 533	.00336
Average rate		.....	.0027
Balance 1916		$823 02	
Balance 1917		598 75	
		$224 27	
Tax 1917		3 668 62	
Real tax		$3 892 89	
Tax 1918		$5 400 ..	
Real tax 1917		3 892 89	
Real increase		$1 507 11	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	.....	
1916–17		$0 25
Instruction		
1917–18	$4 470 ..	
1916–17	3 872 43	
		$597 57
Operation		
1917–18	$1 664 ..	
1916–17	492 10	
		$1 171 90
Maintenance		
1917–18	$450 ..	
1916–17	537 26	
		$87 26
Auxiliary		
1917–18	.....	
1916–17		$194 15
Fixed charges		
1917–18	.....	
1916–17		$59 10
Outlay		
1917–18	.....	
1916–17		$41 39
Debt		
1917–18	.....	
1916–17	.....	
Total		
1917–18	$6 584 ..	
1916–17	5 196 68	
		$1 387 32

Town of Barre

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$84 149	.00571
2	1	61 000	.00576
3	Contract	101 122	.00149
5	1	131 139	.00388
6	1	82 117	.00405
8	1	92 132	.00480
9	1	177 103	.00307
10	1	123 707	.00299
11	1	141 652	.00260
12	1	86 463	.00519
13	2	240 903	.00458
14	1	92 375	.00462
15	1	88 504	.00484
Total	13	$1 502 366	.00391
Average rate		.....	.0040
Total 1917–18		$1 525 976	.004635
Balance 1916		$1 234 17	
Balance 1917		556 33	
		$677 84	
Tax 1917		5 874 67	
Real tax		$6 552 51	

Expenditures 1916–17and budget 1917–18		
Control		
1917–18	$360 ..	
1916–17	1 75	
		$358 25
Instruction		
1917–18	$6 500 ..	
1916–17	6 132 11	
		$367 89
Operation		
1917–18	$950 ..	
1916–17	750 82	
		$199 18
Maintenance		
1917–18	$450 ..	
1916–17	1 092 82	
		$642 82
Auxiliary		
1917–18	$120 ..	
1916–17	200 ..	
		$80 ..
Fixed charges		
1917–18	.....	
1916–17	$7 502 ..	

Orleans county — *Continued*

Town of Barre

	Assessed valuation
Tax 1918	$7 073 ..
Real tax 1917	6 552 51
Real increase	$520 49

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$350 ..
1916–17	131 60
	$218 40
Total	
1917–18	$8 730 ..
1916–17	8 384 12
	$345 88

Town of Carlton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$1 159 819	.00312
2	1	178 839	.00265
4	1	113 255	.00441
5	1	120 186	.00304
6	1	319 383	.00140
7	1	124 357	.00275
10	1	80 230	.00450
11	1	165 826	.00291
12	1	101 763	.00341
13	1	125 570	.00329
14	1	258 007	.00205
15	5	708 326	.00461
16	1	159 423	.00300
Total	17	$2 614 984	.00329
Average rate		.....	.00316
Total 1917–18		$2 463 603	.0052

Balance 1916	$531 40
Balance 1917	4 73
	$526 67
Tax 1917	2 784 88
Real tax	$4 311 55
Tax 1918	$5 500 ..
Real tax 1917	4 311 55
Real increase	$1 188 45

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$240 ..
1916–17	.....
Instruction	
1917–18	$4 176 ..
1916–17	4 271 25
	$95 25
Operation	
1917–18	$450 82
1916–17	502 96
	$52 14
Maintenance	
1917–18	$400 ..
1916–17	511 60
	$111 60
Auxiliary	
1917–18	$110 ..
1916–17	51 59
	$58 41
Fixed charges	
1917–18	$81 76
1916–17	62 98
	$18 78
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$1 057 90
1916–17	38 70
	$37 70
Supplies and contingencies	
1917–18	$1 057 90
1916–17	.....
Total	
1917–18	$6 516 48
1916–17	5 439 08
	$1 077 40

Orleans county — *Continued*

Town of Clarendon

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	2	$284 890	.00359
4	1	184 287	.00217
6	1	134 807	.00296
10	1	122 141	.00286
11	1	161 209	.00315
12	1	107 571	.00350
13	1	132 430	.00205
14	1	108 879	.00325
Total	9	$1 236 214	.00306
Average rate		.....	.00294
Total 1917–18		$1 124 630	.0048905
Balance 1916		$531 40	
Balance 1917		4 73	
		$526 67	
Tax 1917		3 784 88	
Real tax		$4 311 55	
Tax 1918		$5 500 ..	
Real tax 1917		4 311 55	
Real increase		$1 188 45	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$240 ..	
1916–17	.....	
Instruction		
1917–18	$4 176 ..	
1916–17	4 271 25	
		$95 25
Operation		
1917–18	$450 92	
1916–17	502 96	
		$52 14
Maintenance		
1917–18	$400 ..	
1916–17	511 60	
		$111 60
Auxiliary		
1917–18	$110 ..	
1916–17	51 59	
		$58 41
Fixed charges		
1917–18	$81 76	
1916–17	62 98	
		$18 78
Debt service		
1917–18	.....	
1916–17	.....	
Outlay		
1917–18	.....	
1916–17	$38 70	
Supplies and contingencies		
1917–18	$1 057 90	
1916–17	.....	
Total		
1917–18	$6 16 48	
1916–17	5 439 08	
		$1 077 40

Town of Gaines

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$84 149	.00445
2	1	84 000	.00446
3	1	127 545	.00250
4	1	156 665	.00525
5	1	127 545	.00551
6	1	163 955	.00280
7	2	232 891	.00410
8	1	262 572	.00152
9	1	122 562	.00326
10	1	112 200	.00276
11	1	219 585	.00400
12	1	146 079	.00213
Total	13	$1 839 748	.00343
Average rate		.....	.0036
Total 1917–18		$1 921 953	.00371
Balance 1916		$733 73	
Balance 1917		303 54	
		$430 19	
Tax 1917		6 314 08	
Real tax		$6 744 27	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	.....	
1916–17	$2 75	
Instruction		
1917–18	$7 530 ..	
1916–17	6 408 68	
		$1 121 32
Operation		
1917–18	$1 005 ..	
1916–17	897 10	
		$897 10
Maintenance		
1917–18	$211 ..	
1916–17	988 80	
		$777 80
Auxiliary		
1917–18	.....	
1916–17	.....	
Fixed charges		
1917–18	.....	
1916–17	$96 28	

Orleans county — *Continued*

Town of Gaines

	Assessed valuation
Tax 1918	$7 131 ..
Real tax 1917	6 744 27
Real increase	$386 73

Expenditures 1916–17 and budget 1917–18	
Debt	
1917–18	.....
1916–17	.....
Outlay	
1917–18	.....
1916–17	$2 25
Total	
1917–18	$8 746 ..
1916–17	8 395 86
	$350 14

Town of Kendall

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
3	1	$170 561	.00204
4	1	140 260	.00315
5	1	82 540	.00484
6	1	91 482	.00545
7	8	47 097	.01265
8	2	360 046	.00501
10	1	116 308	.00450
11	1	80 647	.00420
12	1	139 930	.00298
Total	17	$1 235 871	.00872
Average rate		.....	.00498
Total 1917–18		$1 917 543	.007616
Balance 1916		$401 73	
Balance 1917		.....	
		$401 73	
Tax 1917		10 780 74	
Real tax		$11 182 47	
Tax 1918		$13 848 30	
Real tax 1917		11 182 47	
Real increase		$2 665 83	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$275 ..
1916–17	69 62
	$205 38
Instruction	
1917–18	$10 000 ..
1916–17	9 991 25
	$8 75
Operation	
1917–18	$1 700 ..
1916–17	1 905 59
	$205 59
Maintenance	
1917–18	$500 ..
1916–17	646 47
	$146 47
Auxiliary	
1917–18	$300 ..
1916–17	50 89
	$249 11
Fixed charges	
1917–18	$200 ..
1916–17	156 92
	$43 08
Contingencies	
1917–18	$1 073 30
1916–17	.....
Debt service	
1917–18	$1 500 ..
1916–17	2 331 30
	$831 30
Outlay	
1917–18	$100 ..
1916–17	501 16
	$401 16
Total	
1917–18	$15 648 30
1916–17	15 653 20
	$4 90

Town of Murray

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$73 171	.00341
3	1	97 080	.00539
4	Contract	170 105	.00266
5	1	95 432	.00376
6	3	222 254	.01251
8	1	175 847	.00299
10	1	71 618	.00487
11	3	197 030	.01119
12	1	118 203	.00320

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$375 ..
1916–17	.....
Instruction	
1917–18	$7 680 ..
1916–17	6 821 70
	$858 30

Orleans county — *Continued*

Town of Murray

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
13	1	$111 984	.00357
14	1	54 450	.00642
Total	14	$1 387 174	.00618
Average rate		.....	.00545
Total 1916–17		$1 393 386	.00856
Balance 1916		$1 048 80	
Balance 1917		.....	
		$1 048 80	
Tax 1917		8 577 74	
Real tax		$9 626 54	
Tax 1918		$11 918 87	
Real tax 1917		9 626 54	
Real increase		$2 292 33	

Expenditures 1916–17 and budget 1917–18		
Operation		
1917–18	$1 000 ..	
1916–17	1 704 51	
		$704 51
Maintenance		
1917–18	$484 ..	
1916–17	1 133 15	
		$649 15
Auxiliary		
1917–18	.....	
1916–17	$398 12	
		$398 12
Physical instruction		
1917–18	$488 ..	
1916–17	.....	
Fixed charges		
1917–18	$816 ..	
1916–17	224 70	
		$591 30
Debt service		
1917–18	$1 054 ..	
1916–17	1 124 16	
		$70 16
Outlay		
1917–18	.....	
1916–17	$57 06	
Total		
1917–18	$11 897 ..	
1916–17	11 463 40	
		$433 60

Town of Ridgeway

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$283 172	.00250
2	2	203 170	.00443
3	1	149 150	.00200
4	1	156 900	.00240
5	1	296 015	.00168
6	1	169 658	.00235
7	1	110 800	.00470
8	1	232 895	.00170
10	1	212 128	.00212
11	1	146 133	.00301
13	1	132 293	.00348
14	1	182 885	.00201
15	4	510 240	.00700
16	1	92 100	.00433
17	1	137 516	.00290
Total	20	$3 016 065	.00338
Average rate		.....	.0031
Total 1917–18		$3 029 942	.0036
Balance 1916		$2 220 58	
Balance 1917		1 499 16	
		$721 42	
Tax 1917		10 206 68	
Real tax		$10 928 10	
Real tax 1917		$10 928 10	
Tax 1918		10 907 79	
Real decrease		$20 31	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$475 ..	
1916–17	8 22	
		$466 78
Instruction		
1917–18	$9 125 ..	
1916–17	10 196 83	
		$1 071 83
Operation		
1917–18	$1 140 ..	
1916–17	1 775 34	
		$635 34
Maintenance		
1917–18	$450 00	
1916–17	733 23	
		$283 23
Auxiliary		
1917–18	$350 ..	
1916–17	261 45	
		$88 55
Fixed charges		
1917–18	$460 ..	
1916–17	115 13	
		$344 87
Outlay		
1917–18	.....	
1916–17	$834 15	
Total		
1917–18	$12 000 ..	
1916–17	13 924 35	
		$1 924 35

Orleans county — *Continued*

Town of Shelby

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$124 529	.00269
3	2	248 624	.00439
5	1	72 171	.00510
6	1	102 850	.00490
7	2	186 421	.00600
8	1	106 031	.00325
9	1	70 155	.00359
10	1	51 917	.00782
11	Contract	123 450	.00304
12	1	84 033	.00467
13	1	135 946	.00300
14	2	311 275	.00223
15	1	109 990	.00332
16	1	182 821	.00314
Total	16	$1 910 213	.00379
Average rate			.0041
Total 1917–18		$1 887 008	.0053
Balance 1916		$1 187 86	
Balance 1917		261 09	
		$926 77	
Tax 1917		7 246 58	
Real tax		$8 173 35	
Tax 1918		$10 030 14	
Real tax 1917		8 173 35	
Real increase		$1 856 79	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$450 ..	
1916–17	10 20	
		$439 80
Instruction		
1917–18	$8 900 ..	
1916–17	7 757 59	
		$1 142 41
Operation		
1917–18	$1 100 ..	
1916–17	1 360 72	
		$260 72
Maintenance		
1917–18	$700 ..	
1916–17	629 01	
		$70 99
Auxiliary		
1917–18	$600 ..	
1916–17	201 50	
		$398 50
Fixed charges		
1917–18	$275 ..	
1916–17	96 32	
		$178 68
Outlay		
1917–18	.....	
1916–17	$331 19	
Total		
1917–18	$12 025 ..	
1916–17	10 386 53	
		$1 638 47

Town of Yates

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$121 490	.00349
2	1	135 707	.00211
3	9	853 560	.00867
4	1	173 675	.00300
6	1	87 180	.00602
7	1	174 503	.00342
8	1	115 640	.00320
9	1	78 420	.00419
10	1	195 102	.00307
11	1	105 216	.00356
12	1	104 605	.00430
13	1	107 745	.00440
14	1	144 374	.00267
Total	21	$2 397 217	.00531
Average rate			.0040
Total 1917–18		$2 535 334	.006394
Balance 1916		$1 631 28	
Balance 1917		402 55	
		$1 228 73	
Tax 1917		12 750 54	
Real tax		$13 979 27	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$250 ..	
1916–17	88 21	
		$161 79
Instruction		
1917–18	$12 891 ..	
1916–17	11 372 19	
		$1 518 81
Operation		
1917–18	$2 241 ..	
1916–17	2 214 62	
		$26 38
Maintenance		
1917–18	$1 750 ..	
1916–17	552 33	
		$1 197 67
Auxiliary		
1917–18	$475 ..	
1916–17	198 ..	
		$277 ..
Fixed charges		
1917–18	$50 ..	
1916–17	142 23	
		$92 23

Orleans county — *Concluded*

Town of Yates

	Assessed valuation
Tax 1918	$16 212 ..
Real tax 1917	13 979 27
Real increase	$2 232 73

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$1 080 ..
1916–17	3 098 27
	$2 018 27
Outlay	
1917–18	$425 ..
1916–17	211 33
	$213 67
Total	
1917–18	$19 162 ..
1916–17	17 877 18
	$1 284 82

Oswego county

Town of Albion

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$34 581	.00752
2	1	36 713	.00692
3	1	32 500	.00500
4	4	153 776	.01250
5	1	25 130	.00857
6	1	31 372	.00610
7	Contract	10 158	.00817
8	1	31 867	.00900
9	1	55 513	.00539
10	1	39 248	.00917
11	1	19 330	.00964
12	1	20 400	.00830
13	1	35 834	.00778
14	Contract	12 958	.00710
15	1	9 670	.01820
Total	16	$548 950	.00902
Average rate		.....	.00862
Total 1917–18		$555 497	.01218

Balance 1917	$685 55
Balance 1916	549 72
	$135 83
Tax 1917	$4 951 94
	135 83
Real tax	$4 816 11
Tax 1918	$6 767 ..
Real tax 1917	4 816 11
Real increase	$1 950 89

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$210 ..
1916–17	40 77
	$169 23
Instruction	
1917–18	$7 125 ..
1916–17	6 428 16
	$696 84
Operation	
1917–18	$1 275 ..
1916–17	691 95
	$583 05
Maintenance	
1917–18	$175 ..
1916–17	130 43
	$44 57
Auxiliary	
1917–18	$712 ..
1916–17	726 52
	$14 52
Fixed charges	
1917–18	$225 ..
1916–17	171 06
	$53 94
Debt service	
1917–18	$25 ..
1916–17	.....
Outlay	
1917–18	$150 ..
1916–17	131 74
	$18 26
Total	
1917–18	$98 97
1916–17	8 320 63
	$1 576 37

Oswego county — *Continued*

Town of Amboy

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$18 835	.01189
2	1	22 700	.00106
3	1	23 875	.00844
4	1	22 080	.01000
5	1	33 170	.01018
6	1	11 955	.00183
7	1	17 610	.01494
Total	7	$153 225	.0111
Average rate		.....	.00833
Total 1917–18		$150 375	.0169
Balance 1916		$174 44	
Balance 1917		87 62	
		$86 82	
Tax 1917		1 709 14	
Real tax		$1 795 96	
Tax 1918		$2 541 ..	
Real tax 1917		1 795 96	
Real increase		$745 04	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$205 ..	
1916–17	1 ..	
	$204 ..	
Instruction		
1917–18	$2 965 ..	
1916–17	2 671 ..	
	$294 ..	
Operation		
1917–18	$300 ..	
1916–17	150 ..	
	$150 ..	
Maintenance		
1917–18	$300 ..	
1916–17	160 ..	
	$140 ..	
Auxiliary		
1917–18	$56 ..	
1916–17	53 ..	
	$3 ..	
Fixed charges		
1917–18	$15 ..	
1916–17	53 ..	
	$38 ..	
Debt service		
1917–18	.....	
1916–17	$17 ..	
Outlay		
1917–18	$25 ..	
1916–17	.....	
Total		
1917–18	$3 866 ..	
1916–17	3 105 ..	
	$761 ..	

Town of Boylston

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	Contract	$9 180	.0215
2	1	15 030 11 980	.00748
3	1	19 630 11 980	.0110
4	1	18 830	.0100
5	1	20 720	.01256
6	..	.....	.....
7	..	.....	.....
8	1	12 000	.0185
9	1	17 500	.01429
10	1	25 020	.0100
Total	7	$149 890	.0119
Average rate		.....	.013166
Total 1917–18		$149 250	.0142
Balance 1916		$182 35	
Balance 1917		64 57	
		$117 78	
Tax 1917		1 786 44	
Real tax		$1 904 22	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$160 ..	
1916–17	24 75	
	$135 25	
Instruction		
1917–18	$2 855 ..	
1916–17	2 675 31	
	$179 69	
Operation		
1917–18	$210 ..	
1916–17	249 61	
	$39 61	
Maintenance		
1917–18	$100 ..	
1916–17	282 04	
	$182 04	
Auxiliary		
1917–18	$500 ..	
1916–17	344 25	
	$155 75	
Fixed charges		
1917–18	$25 ..	
1916–17	35 47	
	$10 47	

Oswego county — *Continued*

Town of Boylston

	Assessed valuation
Tax 1918	$2 119 36
Real tax 1917	1 904 22
Real increase	$215 14

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	.....
1916–17	$50 28
Outlay	
1917–18	$10 ..
1916–17	17 39
	$7 39
Total	
1917–18	$3 860 ..
1916–17	3 679 10
	$180 90

Town of Constantia

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$189 680	.01600
2	3	149 135	.01002
3	1	49 155	.00499
4	Contract	8 800	.01710
5	1	9 925	.02020
6	1	15 925	.01077
7	1	8 850	.00224
8	1	11 725	.02041
9	1	85 100	.00250
10	1	7 165	.02600
11	1	9 575	.02259
12	1	15 600	.01580
13	1	11 875	.01000
Total	18	$572 510	.0117
Aver age rate		.....	.01374
Total 1917–18		$579 279	.015

Balance 1916	$737 08
Balance 1917	378 16
	$358 92
Tax 1917	6 715 99
Real tax	$7 074 91
Tax 1918	$8 541 27
Real tax 1917	7 074 91
Rcal increase	$1 466 36

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$625 ..
1916–17	113 ..
	$512 ..
Instruction	
1917–18	$9 100 ..
1916–17	8 197 ..
	$903 ..
Operation	
1917–18	$1 150 ..
1916–17	974 ..
	$176 ..
Maintenance	
1917–18	$600 ..
1916–17	808 ..
	$208 ..
Auxiliary	
1917–18	$350 ..
1916–17	307 ..
	$43 ..
Fixed charges	
1917–18	$25 ..
1916–17	107 ..
	$82 ..
Debt service	
1917–18	.....
1916–17	$2 ..
Outlay	
1917–18	$150 ..
1916–17	.....
Total	
1917–18	$12 000 ..
1916–17	10 508 ..
	$1 492 ..

Town of Hastings

Dist.	Teachers	Assessed valuation	Tax rate 1917–18
1	2	$96 057	.00734
2	1	26 525	.00889
3	1	94 095	.00319
4	6	240 919	.01010
5	1	28 304	.00953
6	1	62 810	.00600
7	1	32 450	.00860
8	1	33 650	.00700
9	1	56 680	.00705
10	1	60 846	.00750

Expenditures 1916–17 and budget 1916–17	
Control	
1917–18	$280 ..
1916–17	59 ..
	$221 ..
Instruction	
1917–18	$10 033 ..
1916–17	10 347 ..
	$214 .

Oswego county — *Continued*

Town of Hastings

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
11	2	$116 131	00600
12	1	18 450	.01487
13	1	25 625	.00853
14	1	78 754	.00593
15	1	39 468	.00700
16	1	13 975	.02000
Total	23	$1 024 739	.0078
Average rate		.....	.00853
Total 1917–18		$1 042 000	.01
Balance 1916		$656 78	
Balance 1917		313 19	
		$343 59	
Tax 1917		8 011 36	
Real tax		$8 354 95	
Tax 1918		$10 420 ..	
Real tax 1917		8 354 95	
Real increase		$2 065 05	

Expenditures 1916–17 and budget 1917–18	
Operation	
1917–18	$1 150 ..
1916–17	1 022 ..
	$128 ..
Maintenance	
1917–18	$200 ..
1916–17	991 ..
	$791 ..
Auxiliary	
1917–18	.....
1916–17	$294 ..
Fixed charges	
1917–18	.....
1916–17	$227 ..
Debt service	
1917–18	.....
1916–17	$966 ..
Outlay	
1917–18	$4 138 ..
1916–17	.....
Total	
1917–18	$15 801 ..
1916–17	13 906 ..
	$1 895 ..

Town of Mexico

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$69 278	.00520
2	1	25 828	.00751
3	1	43 500	.00798
4	1	108 327	.00400
5	1	73 256	.00546
6	1	47 326	.00590
7	..	.....	.....
8	1	24 420	.01000
9	Contract	29 450	.00700
10	1	77 410	.00300
11	1	28 108	.00893
12	1	33 404	.00851
13	1	39 821	.00700
14	1	34 638	.00619
15	1	31 689	.00549
Total	13	$666 455	.00585
Average rate		.....	.00685
Total 1917–18		$664 176	.00703
Balance 1917		$544 87	
Balance 1916		487 26	
		$57 61	
Tax 1917		3 900 44	
Real tax 1917		$3 842 83	
Tax 1918		$4 673 00	
Real tax 1917		3 842 83	
Real increase		$830 17	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	.....
1916–17	.....
Instruction	
1917–18	$6 150 ..
1916–17	4 925 ..
	$1 225 ..
Operation	
1917–18	.....
1916–17	$1 217 07
Maintenance	
1917–18	$200 ..
1916–17	.....
Incidentals	
1917–18	$710 ..
1916–17	.....
Fixed charges	
1917–18	.....
1916–17	$45 38
Outlay	
1917–18	.....
1916–17	$89 41
Total	
1917–18	$7 060 ..
1916–17	6 276 86
	$783 14

Town of New Haven

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$42 571	.00650
2	1	59 057	.00550
3	1	31 550	.00634
4	1	121 586	.00370

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$100 ..
1916–17	.....

Oswego county — *Continued*

Town of New Haven

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
5	2	$193 006	.00624
6	1	36 002	.00900
7	1	62 771	.00640
8	1	33 516	.00500
9	1	20 180	.01243
10	1	30 950	.00931
11	1	45 290	.00752
12	1	72 289	.00618
Total	13	$748 768	.00625
Average rate			.00701
Total 1917–18		$753 378	.01036
Balance 1916		$640 85	
Balance 1917		380 98	
		$259 87	
Tax 1917		4 681 94	
Real tax		$4 941 81	
Tax 1918		$7 800 ..	
Real tax 1917		4 941 81	
Real increase		$2 858 19	

Expenditures 1916–17 and budget 1917–18	
Instruction	
1917–18	$6 700 ..
1916–17	5 276 40
	$1 423 60
Operation	
1917–18	$1 700 ..
1916–17	1 640 25
	$59 75
Maintenance	
1917–18	*a* $650 ..
1916–17	.....
Auxiliary	
1917–18	$300 ..
1916–17	.....
Fixed charges	
1917–18	.....
1916–17	$54 99
Outlay	
1917–18	$350 ..
1916–17	.....
Total	
1917–18	$9 800 ..
1916–17	6 971 64
	$2 828 36

a Includes insurance.

Town of Orwell

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$41 010	.00555
2	1	36 920	.00654
3	1	11 600	.0230
4	3	115 060	.0089
5	1	617 766	.0006
6	1	32 020	.0080
7	..	18 040	.0100
8	1	287 540	.0010
9	1	20 745	.0120
Total	10	$1 180 701	.00248
Average rate			.00840
Total 1917–18		$1 180 550	.0041
Balance 1916		$434 27	
Balance 1917		127 77	
		$306 50	
Tax 1917		2 933 49	
Real tax		$3 239 99	
Tax 1918		$4 840 26	
Real tax 1917		3 239 99	
Real increase		$1 600 27	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$250 ..
1916–17	23 33
	$226 67
Instruction	
1917–18	$4 875 ..
1916–17	4 215 27
	$659 73
Operation	
1917–18	$885 ..
1916–17	453 81
	$431 19
Maintenance	
1917–18	$300 ..
1916–17	180 02
	$119 98
Auxiliary	
1917–18	$140 ..
1916–17	58 73
	$81 27
Fixed charges	
1917–18	$20 ..
1916–17	58 43
	$38 43
Debt service	
1917–18	.....
1916–17	$0 87
Outlay	
1917–18	$50 ..
1916–17	105 10
	$55 10
Total	
1917–18	$6 520 ..
1916–17	5 095 56
	$1 424 44

Oswego county — *Continued*

Town of Palermo

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$60 186	.00539
2	1	38 460	.00723
3	1	29 780	.00900
4	1	31 248	.00809
5	1	37 330	.00800
6	1	15 260	.01000
7	1	32 296	.00902
8	1	22 390	.01263
9	1	47 064	.00800
10	1	22 980	.00950
11	1	70 481	.00532
12	Contract	.....	.....
Total	11	$423 675	.00736
Average rate		.....	.00838
Total 1917–18		$499 410	.01
Balance 1916		$401 38	
Balance 1917		101 31	
		$300 07	
Tax 1917		3 120 27	
Real tax		$3 420 34	
Tax 1918		$4 230 ..	
Real tax 1917		3 420 34	
Real increase		$809 66	

Expenditures 1916–17 and *budget 1917–18	
Control	
1917–18	.....
1916–17	.....
Instruction	
1917–18	.....
1916–17	$4 645 50
Operation	
1917–18	.....
1916–17	$942 49
Fixed charges	
1917–18	.....
1916–17	$43 67
Outlay	
1917–18	.....
1916–17	$81 60
Total	
1917–18	.....
1916–17	$5 814 57

* Budget not received.

Town of Parish

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	6	$288 449	.00999
2	1	12 033	.02141
3	1	17 181	.01298
4	1	26 099	.01015
5	1	27 620	.00792
6	1	36 866	.00650
7	1	23 225	.00938
8	1	15 648	.01000
9	Contract	10 840	Contract
10	1	32 665	.00650
11	1	26 849	.00849
12	1	10 250	.01990
Total	16	$527 725	.00969
Average rate		.....	.01112
Total 1917–18		$529 910	.01340
Balance 1917		$769 63	
Balance 1916		508 08	
		$261 55	
Tax 1917		$5 107 53	
		261 55	
Real tax		$4 845 98	
Tax 1918		$7 105 ..	
Real tax 1917		4 845 98	
Real increase		$2 259 02	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$175 ..	
1916–17	59 40	
		$115 60
Instruction		
1917–18	$8 250 ..	
1916–17	6 966 32	
		$1 283 68
Operation		
1917–18	$930 ..	
1916–17	506 86	
		$423 14
Maintenance		
1917–18	$50 ..	
1916–17	322 27	
		$272 27
Auxiliary		
1917–18	$300 ..	
1916–17	191 63	
		$108 37
Fixed charges		
1917–18	$550 ..	
1916–17	96 25	
		$453 75
Debt service		
1917–18	$25 ..	
1916–17	.....	
Outlay		
1917–18	$245 ..	
1916–17	138 70	
		$106 30
Total		
1917–18	$10 525 ..	
1916–17	8 281 43	
		$2 243 57

Oswego county — *Continued*

Town of Redfield

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$88 155 21 190	.00551
2	1	10 475	.0200
3	1	29 465	.0080
4	1	17 764	.0097
5	1	23 615	.0114
6	1	26 320	.0106
7	..	.....	.....
8	1	25 500	.01000
9	1	18 685	.01100
Total	9	$261 169	.0086
Average rate		.....	.010776
Total 1917–18		$253 145	.0178
Balance 1916		$262 60	
Balance 1917		50 03	
		$212 57	
Tax 1917		2 250 31	
Real tax		$2 462 88	
Tax 1918		$4 505 94	
Real tax 1917		2 462 88	
Real increase		$2 043 06	

Expenditures 1917–17 and budget 1917–18

Control		
1917–18	$210 ..	
1916–17	8 03	
		$201 97
Instruction		
1917–18	$4 278 ..	
1916–17	3 557 84	
		$720 16
Operation		
1917–18	$485 ..	
1916–17	336 62	
		$148 38
Maintenance		
1917–18	$1 050 ..	
1916–17	130 52	
		$919 48
Auxiliary		
1917–18	$60 ..	
1916–17	28 57	
		$31 43
Fixed charges		
1917–18	$15 ..	
1916–17	62 70	
		$47 70
Debt service		
1917–18	.....	
1916–17	$9 95	
Outlay		
1917–18	$15 ..	
1916–17	57 93	
		$42 93
Total		
1917–18	$6 113 ..	
1916–17	4 192 16	
		$1 920 84

Town of Richland

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$36 339	.00688
2	1	38 222	.00500
3	1	35 917	.00799
4	1	26 170	.00949
5	1	45 959	.00599
6	1	30 706	.00654
8	1	60 572	.00187
9	1	46 073	.01082
10	3	145 148	.01276
11	1	51 933	.00596
12	1	73 530	.00414
13	1	55 105	.00549
14	1	35 161	.00710
15	1	48 461	.00600
16	1	39 977	.00690
17	1	50 672	.00640
18	1	35 543	.00943
19	1	17 777	.01000
20	1	31 716	.00620
Total	21	$904 981	.00736
Average rate		.....	.00710
Total 1917–18		$926 868	.01047
Balance 1916		$1 049 81	
Balance 1917		787 31	
		$262 50	
Tax 1917		6 665 30	
Real tax		$6 927 80	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$450 ..	
1916–17	24 ..	
		$426 ..
Instruction		
1917–18	$9 510 ..	
1916–17	7 979 78	
		$1 530 22
Operation		
1917–18	$1 385 ..	
1916–17	1 052 75	
		$332 25
Maintenance		
1917–18	$725 ..	
1916–17	916 37	
		$191 37
Auxiliary		
1917–18	$465 ..	
1916–17	142 61	
		$322 39
Fixed charges		
1917–18	$200 ..	
1916–17	171 72	
		$28 28
Debt service		
1917–18	$50 ..	
1916–17	.....	

Oswego county — *Continued*

Town of Richland

	Assessed valuation
Tax 1918	$9 710 ..
Real tax 1917	6 927 80
Real increase	$2 782 20

Expenditures 1916–17 and budget 1917–18	
Outlay	
1917–18	$100 ..
1916–17	.....
Total	
1917–18	$1 885 ..
1916–17	12 297 23
	$2 597 77

Town of Sandy Creek

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$20 000	.0110
2	1	23 130	.0100
3	1	43 993	.00575
4	1	79 656	.00369
5	1	44 450	.00677
6	1	33 150	.0075
7	1	42 980	.00585
8	1	24 000	.0083
9	12	414 970	.0200
10	1	26 020	.0082
11	1	49 180	.0114
12	1	53 110	.00673
13	1	32 350	.0075
Total	24	$886 989	.0132
Average rate		.....	.008668
Total 1917–18		$944 725	.016

Balance 1916	$707 06
Balance 1917	682 50
	$24 56
Tax 1917	11 713 42
Real tax	$11 737 98
Tax 1918	$11 115 60
Real tax 1917	11 737 98
Real decrease	$622 38

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$475 ..
1916–17	82 02
	$932 98
Instruction	
1917–18	$13 472 50
1916–17	12 120 46
	$1 352 04
Operation	
1917–18	$2 200 ..
1916–17	1 760 22
	$439 78
Maintenance	
1917–18	$1 000 ..
1916–17	739 64
	$260 36
Auxiliary	
1917–18	$585 ..
1916–17	201 03
	$383 97
Fixed charges	
1917–18	$185 ..
1916–17	157 96
	$27 04
Debt service	
1917–18	$1 247 50
1916–17	3 677 14
	$2 429 64
Outlay	
1917–18	$835 ..
1916–17	249 40
	$585 60
Total	
1917–18	$20 000 ..
1916–17	18 978 87
	$10 121 13

Town of Schroeppel

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$35 445	.00697
2	1	37 729	.00750
3	1	43 350	.00750
4	1	43 237	.00728
5	1	43 861	.00649
6	1	63 600	.00742
7	1	78 719	.00508
8	1	67 530	.00563
9	1	64 661	.00339
10	1	60 861	.00385
11	1	27 334	.01000
13	1	71 968	.00450
14	1	63 371	.00617
15	Contract	60 900	.00208
16	1	43 000	.00643
Total	14	$805 566	.0056

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$445 ..
1916–17	8 ..
	$437 ..
Instruction	
1917–18	$6 050 ..
1916–17	5 657 ..
	$393 ..
Operation	
1917–18	$900 ..
1916–17	544 ..
	$356 ..
Maintenance	
1917–18	$380 ..
1916–17	502 ..
	$122 ..

Oswego county — *Continued*

Town of Schroeppel

	Assessed valuation	Tax rate 1916-17
Average rate	.....	.00601
Total 1917–18	$839 344	.00775
Balance 1916	$405 40	
Balance 1917	193 67	
	$211 73	
Tax 1917	4 556 27	
Real tax	$4 768 ..	
Tax 1918	$6 500 ..	
Real tax 1917	4 768 ..	
Real increase	$1 732 ..	

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$425 ..
1916–17	99 ..
	$326 ..
Fixed charges	
1917–18	$75 ..
1916–17	84 ..
	$9 ..
Debt service	
1917–18	.....
1916–17	$91 ..
Outlay	
1917–18	$100 ..
1916–17	.....
Total	
1917–18	$8 375 ..
1916–17	6 985 ..
	$1 390 ..

Town of Scriba

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$67 179	.00520
2	1	59 282	.00650
3	1	80 000	.00568
4	1	43 700	.00827
5	1	60 000	.00579
6	1	52 344	.00500
7	1	31 534	.00880
8	1	38 881	.00818
9	1	35 940	.00766
10	1	91 202	.00400
11	1	25 855	.00950
12	1	45 146	.00780
13	1	56 957	.00600
14	1	36 034	.01000
15	1	22 260	.01180
16	1	29 075	.00110
17	1	52 984	.00809
Total	17	$828 373	.00689
Average rate		.....	.00643
Total 1917–18		$842 665	.009
Balance 1917		$834 65	
Balance 1916		704 57	
		$130 08	
Tax 1917		$5 709 52	
		130 08	
Real tax 1917		$5 579 44	
Tax 1918		$7 584 00	
Real tax 1917		5 579 44	
Real increase		$2 004 56	

Expenditures 1916–17 and budget 1917–18	
Instruction	
1917–18	$8 570 ..
1916–17	7 014 70
	$1 555 30
Operation	
1917–18	$665 ..
1916–17	1 480 58
	$815 58
Maintenance	
1917–18	*b* $765 ..
1916–17	.....
Fixed charges	
1917–18	.....
1916–17	$70 63
Total	
1917–18	$10 000 ..
1916–17	8 565 91
	$1 434 09

b Includes repairs.

Oswego county — *Continued*

Town of West Monroe

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$83 172	.00497
2	1	55 000	.00503
3	1	21 185	.01200
4	1	11 125	.02750
5	1	16 875	.00800
6	1	20 150	.01367
7	1	22 610	.01050
8	1	9 395	.02263
Total	8	$239 512	.0088
Average rate		.....	.01303
Total 1917–18		$242 864	.0124
Balance 1916		$144 46	
Balance 1917		143 99	
		$0 47	
Tax 1917		2 111 90	
Real tax		$2 112 37	
Tax 1918		$3 014 96	
Real tax 1917		2 112 37	
Real increase		$902 59	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$215 ..
1916–17	75 ..
	$140 ..
Instruction	
1917–18	$3 500 ..
1916–17	2 980 ..
	$520 ..
Operation	
1917–18	$275 ..
1916–17	219 ..
	$56 ..
Maintenance	
1917–18	$30 ..
1916–17	258 ..
	$228 ..
Auxiliary	
1917–18	$50 ..
1916–17	28 ..
	$22 ..
Fixed charges	
1917–18	$30 ..
1916–17	37 ..
	$7 ..
Debt service	
1917–18	.....
1916–17	$26 ..
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$4 100 ..
1916–17	3 623 ..
	$477 ..

Town of Williamstown

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$42 154	.00527
	1	31 003	.....
	3	111 000	.....
	1	17 150	.....
2	1	17 190	.01811
3	1	48 309	.02682
4	1	28 716	.00107
5	1	19 504	.01145
6	1	58 009	.00551
Total	11	$373 035	.00946
Average rate		.....	.01137
Total 1917–18		$369 129	.01564
Balance 1916		$128 82	
Balance 1917		56 33	
		$72 49	
Tax 1917		3 529 42	
Real tax		$3 601 91	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$110 ..
1916–17	296 ..
	$186 ..
Instruction	
1917–18	$5 025 ..
1916–17	4 412 83
	$612 17
Operation	
1917–18	$555 ..
1916–17	317 31
	$237 69
Maintenance	
1917–18	$205 ..
1916–17	125 38
	$79 62
Auxiliary	
1917–18	$136 ..
1916–17	42 50
	$93 50

Oswego county — *Continued*

Town of William town

	Assessed valuation
Tax 1918	$5 776 ..
Real tax 1917	3 601 91
Real increase	$2 174 09

Expenditures 1916–17 and budget 1917–18

Fixed charges	
1917–18	$575 ..
1916–17	63 28
	$511 72
Debt service	
1917–18	.....
1916–17	$28 40
Outlay	
1917–18	$920 ..
1916–17	.....
Total	
1917–18	$7 526 ..
1916–17	5 285 70
	$2 240 30

Otsego county

Town of Burlington

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
11	Contract	$38 805	.0037
2	1	28 683	.0080
3	2	118 137	.0062
4	1	69 093	.0052
5	1	28 981	.0094
6	Contract	26 871	.0058
7	1	60 775	.0100
8	1	20 550	.0145
9	1	46 098	.0075
0	Contract	19 475	.0002
11	1	24 695	.0071
12	1	55 000	.0082
13	1	31 816	.0096
Total	11	$568 979	.0072
Average rate		.....	.0058
Total 1917–18		$569 945	.0088
Balance 1916		$418 69	
Balance 1917		66 48	
		$352 21	
Tax 1917		4 117 22	
Real tax		$4 469 43	
Tax 1918		$5 026 24	
Real tax 1917		4 469 43	
Real increase		$556 81	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$220 ..
1916–17	3 86
	$216 14
Instruction	
1917–18	$5 125 ..
1916–17	4 887 16
	$237 84
Operation	
1917–18	$500 ..
1916–17	356 09
	$143 91
Maintenance	
1917–18	$75 ..
1916–17	167 01
	$92 01
Auxiliary	
1917–18	$625 ..
1916–17	881 08
	$256 08
Fixed charges	
1917–18	$50 ..
1916–17	70 17
	$20 17
Debt service	
1917–18	.....
1916–17	$281 53
	$281 53
Outlay	
1917–18	$425 ..
1916–17	35 02
	$389 97
Total	
1917–18	$7 020 ..
1916–17	6 681 93
	$338 07

Otsego county — *Continued*

Town of Butternuts

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	7	.....	.....
2	.....	.....	.....
3	1	.....	.....
4	.....	.....	.....
5	.....	.....	.....
6	Contract	$16 150	.....
7	.....	.....	.....
8	1	49 352	.0065
9	Contract	27 177	.0077
10	1	27 180	.0085
11	1	20 550	.0100
12	Contract	26 975	.....
13	1	20 752	.0100
14	1	35 680	.0076
15	.....	.....	.....
16	1	25 735	.0091
Total	14	.....	.....
Average rate		.....	.0085
Total 1917–18		$784 717	.0128
Balance 1916		$590 57	
Balance 1917		.....	
		$90 57	
Tax 1917		8 551 65	
Real tax		$8 642 22	
Tax 1918		$10 044 33	
Real tax 1917		8 642 22	
Real increase		$1 402 11	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$205 ..
1916–17	164 57
	$40 43
Instruction	
1917–18	$8 753 ..
1916–17	7 834 32
	$918 68
Operation	
1917–18	$1 432 ..
1916–17	1 126 20
	$305 80
Maintenance	
1917–18	$510 ..
1916–17	384 28
	$125 72
Fixed charges	
1917–18	$25 ..
1916–17	159 89
	$134 89
Auxiliary	
1917–18	$735 ..
1916–17	653 10
	$81 90
Outlay	
1917–18	$800 ..
1916–17	.....
	$800 ..
Debt service	
1917–18	$1 090 ..
1916–17	2 013 56
	$923 56
Total	
1917–18	$13 550 ..
1916–17	12 335 92
	$1 214 08

Town of Cherry Valley

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	8	$407 999	.0166
2	.....	.....	.....
3	Contract	45 860	.0071
4	Contract	41 784	.0040
5	2	22 524	.....
		15 142	.0015
6	Contract	46 880	.0050
7	.....	.....	.....
8	1	41 790	.0062
9	1	33 045	.0090
10	.....	.....	.....
11	1	42 872	.0083
12	.....	.....	.....
13	Contract	26 238	.0050
14	1	16 697	.0126
15	1	34 637	.0092
Total	15	$775 468	.0118
Average rate		.....	.0077
Total 1917–18		$783 605	.014
Balance 1916		$939 61	
Balance 1917		730 90	
		$208 71	
Tax 1917		9 139 04	
Real tax		$9 347 75	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$360 ..
1916–17	115 88
	$244 12
Instruction	
1917–18	$8 007 ..
1916–17	8 726 51
	$719 51
Operation	
1917–18	$1 580 ..
1916–17	1 370 34
	$209 66
Maintenance	
1917–18	$425 ..
1916–17	226 29
	$198 71
Auxiliary	
1917–18	$1 350 ..
1916–17	1 344 35
	$5 65
Fixed charges	
1917–18	$15 ..
1916–17	328 08
	$313 08

Otsego county — *Continued*

Town of Cherry Valley

	Assessed valuation
Tax 1918	$10 970 47
Real tax 1917	9 347 75
Real increase	$1 622 72

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$2 275 ..
1916–17	2 338 84
	$63 84
Outlay	
1917–18	$200 ..
1916–17	6 95
	$193 05
Total	
1917–18	$14 212 ..
1916–17	14 457 24
	$245 24

Town of Decatur

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$26 975	.0100
2	1	35 925	.0064
4	1	23 350	.0164
5	1	46 075	.0060
6	1	29 625	.0080
Total	5	$161 950	.0086
Average rate			.0094
Total 1917–18		$150 375	.0113
Balance 1916		$185 58	
Balance 1917		51 81	
		$133 77	
Tax 1917		1 396 46	
Real tax		$1 530 23	
Tax 1918		$1 705 05	
Real tax 1917		1 530 23	
Real increase		$174 82	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$85 ..
1916–17	.....
Instruction	
1917–18	$2 092 90
1916–17	1 818 ..
	$274 90
Operation	
1917–18	$174 15
1916–17	190 19
	$16 04
Maintenance	
1917–18	.....
1916–17	$21 68
Auxiliary	
1917–18	$50 ..
1916–17	56 53
	$6 53
Fixed charges	
1917–18	$17 ..
1916–17	22 14
	$5 14
Debt service	
1917–18	$160 ..
1916–17	298 06
	$138 06
Total	
1917–18	$2 579 05
1916–17	2 406 60
	$172 45

Town of Edmeston

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$60 976	.0062
2	1	33 000	.0083
3	7	602 453	.0131
4	1	22 230	.0102
5	1	39 359	.0063
6	1	107 730	.0040
7	1	123 842	.0015
8	1	39 070	.0053
Total	14	$1 028 660	.0096
Average rate			.0044
Total 1917–18		$1 036 571	.01

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$350 ..
1916–17	107 ..
	$243 ..
Instruction	
1917–18	$8 655
1916–17	7 882 10
	$772 90
Operation	
1917–18	$1 930 ..
1916–17	1 434 54
	$495 46

Otsego county — *Continued*

Town of Edmeston

	Assessed valuation
Balance 1916	$631 18
Balance 1917	101 87
	$529 31
Tax 1917	9 859 42
Real tax	$10 388 73
Tax 1918	$10 365 71
Real tax 1917	10 388 73
Real decrease	$23 02

Expenditures 1916–17 and budget 1917–18	
Maintenance	
1917–18	$100 ..
1916–17	57 22
	$42 78
Auxiliary	
1917–18	$1 825 ..
1916–17	1 491 45
	$333 55
Fixed charges	
1917–18	$25 ..
1916–17	157 23
	$132 23
Debt service	
1917–18	$1 225 ..
1916–17	1 369 49
	$144 49
Outlay	
1917–18	$725 ..
1916–17	2 284 11
	$1 559 11
Total	
1917–18	$14 835 ..
1916–17	14 783 14
	$51 86

Town of Exeter

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	4	$210 219	.0812
2	1	84 832	.0035
4	1	32 850	.0080
5	1	46 342	.0064
6	1	104 750	.0050
7	1	27 850	.0100
8	1	58 828	.0057
Total	10	$565 671	.0065
Average rate			.0171
Total 1917–18			

Balance 1916	$1 079 01
Balance 1917	369 85
	$709 16
Tax 1917	3 715 88
Real tax	$4 425 04
Tax 1918	$5 047 85
Real tax 1917	4 425 04
Real increase	$622 81

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$175 ..
1916–17	48 71
	$126 29
Instruction	
1917–18	$4 942 ..
1916–17	4 907 21
	$34 79
Operation	
1917–18	$925 ..
1916–17	792 68
	$132 32
Maintenance	
1917–18	$350 ..
1916–17	291 37
	$58 63
Auxiliary	
1917–18	$75 21
1916–17	83 83
	$8 62
Fixed charges	
1917–18	$50 ..
1916–17	59 59
	$9 59
Contingent expenses	
1917–18	$50 ..
1916–17	.....
Outlay	
1917–18	.....
1916–17	$65 05
Total	
1917–18	$6 567 21
1916–17	6 248 14
	$318 77

Otsego county — *Continued*

Town of Hartwick.....

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$111 837	.0040
2	1	92 663	.0053
3	1	44 946	.0060
4	5	456 452	.0048
5	1	20 608	.0110
6	1	32 839	.0087
7	Contract	33 987	.....
8	Contract	40 872	.0025
10	1	56 447	.0051
11	Contract	68 349	.0047
12	1	42 689	.0112
14	1	32 046	.0072
15	1	33 984	.0084
16	Contract	21 530	.0093
Total	14	$1 089 249	.0054
Average rate		.....	.0067
Total 1917–18		.....	.....
Balance 1916		$960 72	
Balance 1917		104 41	
		$856 41	
Tax 1917		5 886 67	
Real tax		$6 743 08	
Tax 1918		$8 184 85	
Real tax 1917		6 743 08	
Real increase		$1 441 77	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$250 ..	
1916–17	78 85	
		$171 15
Instruction		
1917–18	$7 525 ..	
1916–17	7 022 92	
		$502 08
Operation		
1917–18	$1 040 ..	
1916–17	817 12	
		$222 88
Maintenance		
1917–18	$625 ..	
1916–17	414 81	
		$210 19
Auxiliary		
1917–18	$1 560 ..	
1916–17	977 77	
		$582 23
Fixed charges		
1917–18	$40 ..	
1916–17	69 82	
		$29 82
Debt service		
1917–18	.....	
1916–17	$710 68	
		$710 68
Outlay		
1917–18	.....	
1916–17	$101 96	
		$101 96
Total		
1917–18	$11 040 ..	
1916–17	10 193 93	
		$846 07

Town of Laurens

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	Contract	$45 441	.0009
2	5	.....	.....
3	1	.....	.....
4	1	22 582	.1000
5	.....	.....	.....
6	1	30 243	.0069
7	.....	.....	.....
8	.....	.....	.....
9	1	26 461	.0093
10	1	51 112	.0049
11	1	29 534	.0085
12	1	40 770	.0069
Total	12	.....	.....
Average rate		.....	.0068
Total 1917–18		$520 100	.0108
Balance 1916		$339 19	
Balance 1917		.....	
		$339 19	
Tax 1917		4 884 21	
Real tax		$5 223 40	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$278 ..	
1916–17	50 81	
		$227 19
Instruction		
1917–18	$6 270 ..	
1916–17	5 577 80	
		$692 20
Operation		
1917–18	$904 ..	
1916–17	667 25	
		$236 75
Maintenance		
1917–18	$95 ..	
1916–17	64 11	
		$30 89
Fixed charges		
1917–18	$30 ..	
1916–17	169 50	
		$139 50

Otsego county — *Continued*

Town of Laurens

	Assessed valuation
Tax 1918	$5 642 ..
Real tax 1917	5 223 40
Real increase	$418 60

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	.....
1916–17	312 02
	$312 02
Outlay	
1917–18	$335 ..
1916–17	40 10
	$294 90
Debt service	
1917–18	.....
1916–17	$1 192 95
	$1 192 95
Total	
1917–18	$7 912 ..
1916–17	8 074 54
	$162 54

Town of Maryland, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
4	7	$370 796	.0150
5	1	37 900	.0074
9	1	27 900	.0090
12	1	19 742	.0102
14	1	17 878	.0125
16	1	14 537	.0133
17	1	24 141	.0100
Total	13	$512 894	.0142
Average rate		.....	.0110
Total 1917–18		$552 612	.0154
Balance 1916		$275 94	
Balance 1917		89 52	
		$186 42	
Tax 1917		7 302 77	
Real tax		$7 489 19	
Tax 1918		$8 515 ..	
Real tax 1917		7 489 19	
Real increase		$1 025 81	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$185 ..
1916–17	43 38
	$141 62
Instruction	
1917–18	$8 360 ..
1916–17	7 542 05
	$907 95
Operation	
1917–18	$1 115 ..
1916–17	1 078 54
	$36 46
Maintenance	
1917–18	$275 ..
1916–17	103 09
	$171 91
Auxiliary	
1917–18	$100 ..
1916–17	233 59
	$133 59
Fixed charges	
1917–18	$25 ..
1916–17	239 26
	$214 26
Debt services	
1917–18	$1 855 ..
1916–17	4 060 48
	$2 205 48
Outlay	
1917–18	.....
1916–17	$42 25
Total	
1917–18	$11 915 ..
1916–17	13 252 64
	$1 337 64

Otsego county — *Continued*

Town of Maryland, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$91 340	.0054
2	5	217 034	.0113
3	1	44 074	.0055
13	1	5 750	.0316
Total	8	$358 198	.0122
Average rate			.0134
Total 1917–18		$372 287	.01769
Balance 1916		$211 66	
Balance 1917		20 36	
		$191 30	
Tax 1917		4 396 89	
Real tax		$4 588 19	
Tax 1918		$6 585 ..	
Real tax 1917		4 588 19	
Real increase		$1 996 81	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$90 ..
1916–17	72 20
	$17 80
Instruction	
1917–18	$5 155 ..
1916–17	4 261 42
	$893 58
Operation	
1917–18	$750 ..
1916–17	972 91
	$222 91
Maintenance	
1917–18	$150 ..
1916–17	110 12
	$39 88
Auxiliary	
1917–18	$1 550 ..
1916–17	1 259 32
	$290 68
Fixed charges	
1917–18	$100 ..
1916–17	43 37
	$56 63
Debt service	
1917–18	$1 290 ..
1916–17	1 227 24
	$62 76
Total	
1917–18	$9 085 ..
1916–17	7 946 58
	$1 138 42

Town of Middlefield

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$81 490	.0066
		33 600	
		20 800	
		27 390	
		14 500	
2	2	52 680	.0037
		34 490	
		27 770	
		32 825	
3	1	77 674	.0054
4	1	19 149	.0125
5	1	229 145	.0035
6	1	105 829	.0045
8	1	16 710	.0157
9	Contract	58 600	.0040
10	1	25 505	.0130
11	1	32 557	.0116
12	1	43 920	.0076
13	1	68 750	.0037
Total	13	$1 003 384	.0061
Average rate			.0081
Total 1917–18		$1 001 200	.009

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$295 ..
1916–17	27 92
	$267 08
Instruction	
1917–18	$6 775 ..
1916–17	6 276 69
	$498 31
Operation	
1917–18	$1 145 ..
1916–17	669 22
	$475 78
Maintenance	
1917–18	$600 ..
1916–17	167 90
	$432 10
Auxiliary	
1917–18	$1 990 ..
1916–17	1 587 01
	$402 99

Otsego county — *Continued*

Town of Middlefield

	Assessed valuation
Balance 1916	$256 19
Balance 1917	184 77
	$71 42
Tax 1917	6 191 86
Real tax	$6 263 28
Tax 1918	$9 018 80
Real tax 1917	6 263 28
Real increase	$2 755 52

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$100 ..
1916–17	87 21
	$12 79
Debt service	
1917–18	$625 ..
1916–17	629 55
	$4 55
Outlay	
1917–18	$650 ..
1916–17	240 79
	$409 21
Total	
1917–18	$12 180 ..
1916–17	9 686 29
	$2 493 71

Town of Milford

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	6	$257 915	.0096
2	Contract	61 335	.0028
3	2	103 976	.0074
4	1	74 349	.0050
5	Contract	50 050	.0050
6	Contract	14 550	.0039
7	Contract	24 075	.....
8	1	20 740	.0160
9	1	30 550	.0110
10	Contract	30 376	.0026
11	.....	.....	.....
12	1	269 460	.0018
13	Contract	36 400	.0056
14	.....	15 525	.....
Total	12	$989 301	.0056
Average rate		.....	.0064
Total 1917–18		$1 003 312	.008
Balance 1917		$714 20	
Balance 1916		594 79	
		$119 41	
Tax of 1917		$5 554 14	
		119 41	
Real tax		5 434 73	
Tax of 1918		$8 026 50	
Real tax of 1917		5 434 73	
Real increase		$2 591 77	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$200 ..
1916–17	29 90
	$170 10
Instruction	
1917–18	$7 175 ..
1916–17	7 214 13
	$39 13
Operation	
1917–18	$980 ..
1916–17	1 045 24
	$65 24
Maintenance	
1917–18	$575 ..
1916–17	225 54
	$349 46
Auxiliary	
1917–18	$2 170 ..
1916–17	1 324 70
	$845 30
Fixed charges	
1917–18	$30 ..
1916–17	100 21
	$70 21
Debt service	
1917–18	.....
1916–17	$48 03
Outlay	
1917–18	$500 ..
1916–17	73 52
	$426 48
Total	$11 630 ..
	10 061 27
	$1 568 73

Otsego county — *Continued*

Town of Morris

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	6	$244 139	.0108
2	1	22 690	.0038
3	1	22 297	.0080
4	..	.....	.....
5	..	.....	.....
6	1	44 580	.0063
7	Contract	19 552	0086
8	1	23 935	.0098
9	1	.....	.....
10	1	25 512	.0095
11	Contract	31 249	.0079
12	1	28 519	.0059
Total	13	.....	.....
Average rate		.....	.0078
Total 1917–18		$521 814	.011
Balance 1917		$599 70	
Balance 1916		291 38	
		$308 32	
Tax 1917		$4 804 13	
		308 32	
Real tax		$4 495 81	
Tax 1918		$5 675 50	
Real tax 1917		4 495 81	
Real increase		$1 169 69	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$255 ..
1916–17.....	104 28
	$150 72
Instruction	
1917–18.....	$7 300 ..
1916–17.....	7 350 75
	$50 75
Operation	
1917–18.....	$1 345 ..
1916–17.....	1 246 79
	$98 21
Maintenance	
1917–18.....	$240 50
1916–17.....	118 01
	$122 49
Fixed charges	
1917–18.....	$40 ..
1916–17.....	118 45
	$78 95
Auxiliary	
1917–18.....	$370 ..
1916–17.....	720 90
	$350 90
Outlay	
1917–18.....	$590 ..
1916–17.....	13 26
	$576 74
Debt service	
1917–18.....	.....
1916–17.....	$1 226 97
Total	
1917–18.....	$10 140 50
1916–17.....	10 899 91
	$759 41

Town of New Lisbon

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	.....	.....
2	1	.....	.....
3	1	$18 781	.0095
4	1	35 007	.0069
5	1	33 205	.0061
6	1	25 607	.0092
7	1	31 319	.0069
8	1	26 487	.0054
9	1	24 022	.0085
10	1	15 910	.0094
11	1	33 537	.0086
12	1	48 864	.0009
13	1	27 475	.0082
14	1	41 110	.0060
15	1	26 655	.0076
Total	15	.....	.....
Average rate		.....	.0072
Total 1917–18		$514 470	.00835
Balance 1916		$303 30	
Balance 1917		37 68	
		$265 62	
Tax 1917		3 349 77	
Real tax		$3 615 39	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$217 ..
1916–17.....	7 50
	$209 50
Instruction	
1917–18.....	$5 634 ..
1916–17.....	5 525 38
	$108 62
Operation	
1917–18.....	$475 ..
1916–17.....	389 24
	$85 76
Maintenance	
1917–18.....	$270 ..
1916–17.....	49 54
	$220 46
Fixed charges	
1917–18.....	$15 ..
1916–17.....	62 09
	$47 09
Auxiliary	
1917–18.....	$150 ..
1916–17.....	109 62
	$40 38

Otsego county — *Continued*

Town of New Lisbon

	Assessed valuation
Tax 1918	$4 285 51
Real tax 1917	3 615 39
Real increase	$670 12

Expenditures 1916–17 and budget 1917–18	
Outlay	
1917–18	$195 ..
1916–17	40 ..
	$155 ..
Debt service	
1917–18	.....
1916–17	$240 66
Total	
1917–18	$6 956 ..
1916–17	6 424 03
	$531 97

Town of Oneonta

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$100 072	.0039
2	.....	.....	.....
3	1	57 777	.0060
4	1	55 877	.0046
5	.....	.....	.....
6	2	216 672	.0050
7	1	57 338	.0065
8	1	23 980	.0128
9	2	111 712	.0075
10	Contract	65 675	.0025
11	Contract	30 000	.....
12	1	28 625	.0081
13	1	24 060	.0019
		7 375	.....
14	1	41 230	.0070
Total	12	$820 393	.0053
Average rate		.....	.0060
Total 1917–18		$855 588	.0078
Balance 1917		$674 43	
Balance 1916		517 09	
		$157 34	
Tax 1917		$4 354 24	
		157 34	
Real tax		$4 196 90	
Tax 1918		$6 673 59	
Real tax 1917		4 196 90	
Real increase		$2 479 69	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$394 ..
1916–17	13 95
	$380 05
Instruction	
1917–18	$6 700 ..
1916–17	5 340 25
	$1 359 75
Operation	
1917–18	$700 ..
1916–17	505 98
	$194 02
Maintenance	
1917–18	$210 ..
1916–17	297 51
	$87 51
Auxiliary	
1917–18	$609 71
1916–17	186 66
	$423 05
Fixed charges	
1917–18	.....
1916–17	$89 27
Debt service	
1917–18	.....
1916–17	$131 46
Outlay	
1917–18	$300 ..
1916–17	.....
Total	
1917–18	$8 913 71
1916–17	6 565 08
	$2 348 63

Town of Otsego

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	2	$116 163	.0111
3	1	34 819	.0088
4	1	68 518	.0060
5	1	28 624	.0111
6	1	242 785	.0027
7	1	56 096	.0064
8	1	41 666	.0080
9	1	67 703	.0070
10	1	26 200	.0198
11	1	34 300	.0090

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$385 ..
1916–17	28 08
	$356 92
Instruction	
1917–18	$7 581 ..
1916–17	8 415 44
	$834 44

Otsego county — *Continued*

Town of Otsego

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
12	1	$25 683	.0128
13	1	24 734	.0080
14	2	.....	.....
15	Contract	13 423	.0037
17	1	26 757	.0080
18	1	22 228	.0139
Total	17	$829 699	.0073
Average rate		.....	.0090
Total 1917–18		.....	.....
Balance 1916		$767 22	
Balance 1917		18 43	
		$748 79	
Tax 1917		6 095 34	
Real tax		$6 844 13	
Tax 1918		$8 296 ..	
Real tax 1917		6 844 13	
Real increase		$1 451 87	

Expenditures 1916–17 and budget 1917–18	
Operation	
1917–18	$1 400 ..
1916–17	838 12
	$561 88
Maintenance	
1917–18	$1 305 ..
1916–17	554 48
	$750 52
Auxiliary	
1917–18	$250 ..
1916–17	381 10
	$131 10
Fixed charges	
1917–18	.....
1916–17	$41 98
Debt services	
1917–18	.....
1916–17	$828 97
Outlay	
1917–18	$300 ..
1916–17	160 95
	$139 05
Total	
1917–18	$11 221 ..
1916–17	11 249 12
	$28 12

Town of Otego

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	6	$280 295	.0115
2	1	103 000	.0034
3	1	30 825	.0080
4	1	19 150	.0099
5	Contract	16 825	.0082
6	1	36 025	.0063
7	1	37 875	.0124
8	1	41 557	.0072
9	.....	.....	.....
10	1	16 050	.0115
11	1	27 385	.0109
12	1	19 620	.0119
13	1	76 691	.0040
14	1	15 075	.0126
15	1	27 380	.0080
16	1	19 120	.0078
17	1	25 825	.0084
18	1	34 070	.0070
Total	21	$826 768	.0087
Average rate		.....	.0088
Total 1917–18		$884 069	.012
Balance 1916		$752 61	
Balance 1917		615 07	
		$137 54	
Tax 1917		7 162 45	
Real tax		$7 299 99	
Tax 1918		$10 608 82	
Real tax 1917		7 299 99	
Real increase		$3 308 83	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$230 ..
1916–17	64 25
	$165 75
Instruction	
1917–18	$10 750 ..
1916–17	9 084 11
	$1 665 89
Operation	
1917–18	$1 380 ..
1916–17	1 231 91
	$148 09
Maintenance	
1917–18	$475 ..
1916–17	316 57
	$158 43
Auxiliary	
1917–18	$500 ..
1916–17	345 38
	$154 62
Fixed charges	
1917–18	$150 ..
1916–17	157 70
	$7 70
Debt service	
1917–18	.....
1916–17	$190 39
Outlay	
1917–18	$800 ..
1916–17	154 48
	$645 52
Total	
1917–18	$14 285 ..
1916–17	11 544 79
	$2 740 21

Otsego county — *Continued*

Town of Pittsfield

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	Contract	$133 270	.0026
2	Contract	16 640	.....
3	1	92 570	.0037
4	1	26 515	.0099
5	1	18 672	.0090
6	1	24 460	.0130
7	1	38 195	.0047
8	1	24 094	(No tax raised)
9	1	18 830	.0110
Total	7	$393 246	.0046
Average rate		.....	.0079
Total 1917–18		$393 363	.01
Balance 1916		$349 06	
Balance 1917		305 43	
		$43 63	
		43 53	
Tax 1917		$1 829 99	
Real tax		1 873 62	
Tax 1918		$3 930 98	
Real tax 1917		1 873 62	
Real increase		$2 057 36	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$170 ..
1916–17.....	21 25
	$148 75
Instruction	
1917–18.....	$3 025 ..
1916–17.....	2 745 13
	$279 87
Operation	
1917–18.....	$270 ..
1916–17.....	144 98
	$125 02
Maintenance	
1917–18.....	$150 ..
1916–17.....	23 75
	$126 25
Auxiliary	
1917–18.....	$1 060 ..
1916–17.....	652 93
	$407 07
Fixed charges	
1917–18.....	$20 ..
1916–17.....	43 42
	$23 42
Debt service	
1917–18.....	.....
1916–17.....	$87 50
Outlay	
1917–18.....	$250 ..
1916–17.....	6 39
	$243 61
Total	
1917–18.....	$4 945 ..
1916–17.....	3 725 35
	$1 219 65

Town of Plainfield

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$54 777	.0062
2	1	28 100	.0083
3	1	33 848	.0065
4	1	21 900	.0120
5	Contract	32 388	.0010
6	Contract	22 470	.0020
7	Contract	38 150	.0053
8	3	106 461	.0085
9	Contract	23 082	.0057
10	Contract	41 050	.0039
11	Contract	106 874	.0025
Total	7	$509 100	.0055
Average rate		.....	.0056
Total 1917–18		$508 582	.00937
Balance 1916		$593 39	
Balance 1917		108 24	
		$485 15	
Tax 1917		$2 795 68	
Real tax		3 280 83	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	*.....
1916–17.....	$9 67
Instruction	
1917–18.....	*.....
1916–17.....	$3 064 91
Operation	
1917–18.....	*.....
1916–17.....	$300 30
Maintenance	
1917–18.....	*.....
1916–17.....	$28 62
Auxiliary	
1917–18.....	*.....
1916–17.....	$2 011 26
Fixed charges	
1917–18.....	*.....
1916–17.....	$38 03

Otsego county — *Continued*

Town of Plainfield

	Assessed valuation
Tax 1918	$4 768 30
Real tax 1917	3 280 83
Real increase	$1 487 47

* No budget

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	*
1916–17	$110 ..
Outlay	
1917–18	*
1916–17	$251 61
Total	
1917–18	*
1916–17	$5 814 40

Town of Richfield

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$47 325	.0070
3	1	162 612	.0035
4	1	51 529	.0080
5	Contract	28 582	.....
6	Contract	42 500	.....
7	1	28 700	.0100
Total	4	$361 248	.0044
Average rate		.....	.0074
Total 1917–18		.....	.....
Balance 1917		$359 38	
Balance 1916		286 54	
		$72 84	
Tax 1917		$1 620 82	
Real tax		$1 547 98	
Tax 1918		$2 015 ..	
Real tax 1917		1 547 98	
Real increase		$467 02	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$185 ..
1916–17	6 30
	$178 70
Instruction	
1917–18	$2 050 ..
1916–17	2 013 42
	$36 58
Operation	
1917–18	$210 ..
1916–17	141 24
	$68 76
Maintenance	
1917–18	$130 ..
1916–17	26 34
	$103 66
Auxiliary	
1917–18	$370 ..
1916–17	251 90
	$118 10
Fixed charges	
1917–18	$20 ..
1916–17	34 76
	$14 76
Debt service	
1917–18	$135 ..
1916–17	146 35
	$11 35
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$3 100 ..
1916–17	2 620 31
	$479 69

Town of Roseboom

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
		$40 585	
		10 998	
1	2	17 200	.0114
		18 080	
		11 685	
2	1	64 895	.0070
		14 025	
3	1	48 984	.0089
		10 075	
4	1	25 294	.0112
5	1	17 660	.0151
6	1	22 811	.....
Total	7	$302 292	.0091

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$270 ..
1916–17	7 50
	$262 50
Instruction	
1917–18	$3 675 ..
1916–17	2 777 07
	$897 93
Operation	
1917–18	$430 ..
1916–17	384 84
	$45 16

Otsego county — *Continued*

Town of Roseboom

	Assessed valuation	
Average rate	.....	.0107
Total 1917–18	$292 333	.0155
Balance 1916	$199 95	
Balance 1917	30 93	
	$169 02	
Tax 1917	2 749 59	
Real tax	$2 918 61	
Tax 1918	$4 531 17	
Real tax 1917	2 918 61	
Real increase	$1 612 56	

Expenditures 1916–17 and budget 1917–18	
Maintenance	
1917–18	$300 ..
1916–17	216 12
	$83 88
Auxiliary	
1917–18	$1 130 ..
1916–17	855 70
	$274 30
Fixed charges	
1917–18	$50 ..
1916–17	35 61
	$14 39
Debt service	
1917–18	$735 ..
1916–17	785 89
	$50 89
Outlay	
1917–18	$35 ..
1916–17	15 ..
	$20 ..
Total	
1917–18	$6 625 ..
1916–17	5 077 73
	$1 547 27

Town of Springfield, Unit 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	4	$244 397	.0120
8	1	71 513	.0057
Total	5	$315 910	.0105
Average rate		.....	.0089
Total 1917–18		$314 271	.012
Balance 1917		$96 80	
Balance 1916		73 33	
		$23 47	
Tax 1917		3 331 95	
		23 47	
Real tax		$3 308 48	
Tax 1918		$3 771 27	
Real tax 1917		3 308 48	
Real increase		$462 79	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$113 ..
19161–7	23 ..
	$90 ..
Instruction	
1917–18	$2 870 ..
1916–17	2 826 87
	$43 13
Operation	
1917–18	$550 ..
1916–17	491 18
	$58 82
Maintenance	
1917–18	$35 ..
1916–17	95 73
	$60 73
Auxiliary	
1917–18	$90 ..
1916–17	100 26
	$10 26
Fixed charges	
1917–18	$50 ..
1916–17	27 25
	$22 75
Debt service	
1917–18	$725 ..
1916–17	550 ..
	$175 ..
Outlay	
1917–18	$10 ..
1916–17	.....
Total	
1917–18	$4 443 ..
1916–17	4 114 29
	$ 328 71

Otsego county — *Continued*

Town of Springfield, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	4	$205 302	.0111
3	1	168 000	.0026
4	1	44 581	.0070
5	1	51 300	.0058
6	1	44 528	.0195
7	1	46 000	.0063
8	1	54 975	.0063
Total	10	$614 686	.0079
Average rate			.0084
Total 1917–18		$618 883	.012
Balance 1916		$142 10	
Balance 1917		133 38	
		$8 72	
Tax 1917		$4 843 14	
Real tax		$4 851 86	
Tax 1918		$7 426 61	
Real tax 1917		4 851 86	
Reali ncrease		$2 574 75	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$285 ..
1916–17	4 55
	$290 45
Instruction	
1917–18	$5 975 ..
1916–17	5 205 ..
	$770 ..
Operation	
1917–18	$1 023 ..
	837 68
	$185 32
Maintenance	
1917–18	$500 ..
1916–17	84 32
	$415 68
Auxiliary	
1917–18	$250 ..
1916–17	206 26
	$43 74
Fixed charges	
1917–18	$50 ..
1916–17	69 59
	$19 59
Debt service	
1917–18	$575 ..
1916–17	330 63
	$244 37
Outlay	
1917–18	$225 ..
1916–17	35 27
	$189 73
Total	
1917–18	$8 893 ..
1916–17	6 773 30
	$2 119 70

Town of Unadilla

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$27 810	.0100
3	.....	.....	.....
4	1	36 570	.0069
5	Contract	99 850	.0035
6	1	83 831 25 747	.0058
7	1	33 180	.0082
8	1	51 965	.0050
9	.....	.....	.....
10	1	39 300	.0080
11	1	32 400	.0085
12	1	24 279	.0110
13	Contract	54 050	.0037
14	11	576 430	.0122
15	Contract	109 050	.0025
16	1	53 490	.0045
17	.....	.....	.....
18	1	26 925	.0111
Total	21	$1 274 877	.0086
Average rate		.....	.0072
Total 1917–18		$1 292 194	.012

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$735 ..
1916–17	496 31
	$238 69
Instruction	
1917–18	$13 350 ..
1916–17	12 068 36
	$1 281 64
Operation	
1917–18	$2 072 17
1916–17	1 963 16
	$109 01
Maintenance	
1917–18	$600 ..
1916–17	581 63
	$18 37
Auxiliary	
1917–18	a$2 600 ..
1916–17	1 139 05
	$1 460 95

Otsego county — *Continued*

Town of Unadilla

	Assessed valuation
Balance 1916	$1 874 87
Balance 1917	1 383 13
	$491 74
Tax 1917	10 967 94
Real tax	$11 459 68
Tax 1918	$15 506 33
Real tax 1917	11 459 68
Real increase	$4 046 65

a Includes $1800 contingent expenses

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$179 20
1916–17	235 92
	$56 72
Debt service	
1917–18	$460 ..
1916–17	4 463 26
	$4 003 26
Outlay	
1917–18	$1 000 ..
1916–17	162 10
	$837 90
Total	
1917–18	$20 996 37
1916–17	21 109 79
	$113 42

Town of Westford

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
3	5	$187 000	.0296
6	1	25 650	.0100
8	.....	12 550	.0010
9	1	12 550	.0163
10	1	19 025	.0185
11	1	15 765	.0129
Total	9	$272 540	.0241
Average rate		.....	.0147
Total 1917–18		$274 000	.023
Balance 1916		$192 93	
Balance 1917		102 29	
		$90 64	
Tax 1917		6 569 75	
Real tax		$6 660 39	
Tax 1918		$6 270 ..	
Real tax 1917		6 660 39	
Real decrease		$390 39	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	.....
1916–17	$3 ..
Instruction	
1917–18	.....
1916–17	$4 838 71
Operation	
1917–18	.....
1916–17	$665 61
Maintenance	
1917–18	.....
1916–17	$91 32
Auxiliary	
1917–18	.....
1916–17	$1 758 69
Fixed charges	
1917–18	.....
1916–17	$43 49
Debt service	
1917–18	.....
1916–17	$2 270 15
Outlay	
1917–18	.....
1916–17	$238 47
Total	
1917–18	.....
1916–17	$9 909 44

Town of Worcester, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax tate 1916–17
6	9	$932 025	.0131
7	1	24 500	.0112
8	1	72 325	.0044
10	1	31 800	.0080
11	1	14 925	.0184
12	1	51 850	.0131
13	1	16 075	.0123
14	1	11 050	.0234
Total	16	$614 550	.0126
Average rate		.....	.013
Total 1917–18		$640 625	.0145

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$285 ..
1916–17	73 23
	$211 77
Instruction	
1917–18	$10 545 ..
1916–17	9 155 48
	$1 389 52
Operation	
1917–18	$1 395 ..
1916–17	1 054 87
	$340 13

Otsego county — *Concluded*

Town of Worcester, Unit No. 1

	Assessed valuation
Balance 1916	$220 74
Balance 1917	52 23
	$168 51
Tax 1917	7 781 86
Real tax	$7 950 37
Tax 1918	$9 289 11
Real tax 1917	7 950 37
Real increase	$1 338 74

Expenditures 1916–17 and budget 1917–18	
Maintenance	
1917–18	$335 ..
1916–17	463 40
	$128 40
Auxiliary	
1917–18	$215 ..
1916–17	182 44
	$32 56
Fixed charges	
1917–18	$259 ..
1916–17	150 29
	$108 71
Debt service	
1917–18	$260 ..
1916–17	1 830 16
	$1 570 16
Outlay	
1917–18	$350 ..
1916–17	19 73
	$330 27
Total	
1917–18	$13 644 ..
1916–17	12 929 60
	$714 40

Town of Worcester, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$39 444	.0069
3	5	138 332	0321
9	1	21 184	.0156
17	1	12 450	.0170
19	1	14 750	.0138
Total	9	$226 160	.0243
Average rate		.....	.0170
Total 1917–18		$230 200	.01738
Balance 1917		$991 37	
Balance 1916		651 20	
		$340 17	
Tax 1917		5 504 ..	
Real tax		$5 163 83	
Tax 1918		$4 000 50	
Real tax 1917		5 163 83	
Real decrease		$1 163 33	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$175 ..
1916–17	144 90
	$30 10
Instruction	
1917–18	$4 635 ..
1916–17	4 354 50
	$280 50
Operation	
1917–18	$740 ..
1916–17	525 91
	$214 09
Maintenance	
1917–18	$200 ..
1916–17	65 45
	$134 55
Auxiliary	
1917–18	$65 ..
1916–17	136 33
	$71 33
Fixed charges	
1917–18	.....
1916–17	$51 84
Debt service	
1917–18	$875 ..
1916–17	1 010 12
	$135 12
Outlay	
1917–18	.....
1916–17	$365 67
Total	
1917–18	$6 690 ..
1916–17	6 654 72
	$35 28

Putnam county

Town of Carmel, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$118 460	.00338
10	7	1 079 545	.00446
Total	8	$1 198 005	.00436
Average rate			.00397
Total 1917–18		$1 164 896	.00680
Balance 1916		$413 82	
Balance 1917			
		$413 82	
Tax 1917		5 219 37	
Real tax		$5 633 19	
Tax 1918		$9 463 ..	
Real tax 1917		5 633 19	
Real increase		$3 829 81	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$315 ..	
1916–17	106 ..	
	$209 ..	
Instruction		
1917–18	$5 100 ..	
1916–17	5 713 ..	
	$613 ..	
Operation		
1917–18	$1 100 ..	
1916–17	898 ..	
	$202 ..	
Maintenance		
1917–18	$400 ..	
1916–17	276 ..	
	$124 ..	
Auxiliary		
1917–18	$750 ..	
1916–17	104 ..	
	$646 ..	
Fixed charges		
1917–18	$125 ..	
1916–17	64 ..	
	$61 ..	
Debt service		
1917–18	.....	
1916–17	$124 ..	
Outlay		
1917–18	$1 600 ..	
1916–17	.....	
Total		
1917–18	$9 390 ..	
1916–17	7 285 ..	
	$2 105 ..	

Town of Carmel, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
3	1	$155 925	.00310
4	7	1 226 719	.00481
5	1	850	.00720
6	1	344 480	.00150
8	1	275 328	.00397
11	2	474 729	.00348
Total	13	$2 575 031	.00408
Average rate			.00402
Total 1917–18		$2 608 430	.003999
Balance 1916		$1 852 58	
Balance 1917		825 54	
		$1 027 04	
Tax 1917		10 355 71	
Real tax		$11 382 75	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$450 ..	
1916–17	69 ..	
	$381 ..	
Instruction		
1917–18	$8 650 ..	
1916–17	9 007 ..	
	$357 ..	
Operation		
1917–18	$1 575 ..	
1916–17	1 266 ..	
	$309 ..	
Maintenance		
1917–18	$750 ..	
1916–17	2 014 ..	
	$1 264 ..	

Putnam county — *Continued*

Town of Carmel, Unit No. 2

	Assessed valuation
Real tax 1917	$11 382 75
Tax 1918	10 432 ..
Real decrease	$950 75

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$300 ..
1916–17	782 ..
	$482 ..
Fixed charges	
1917–18	$200 ..
1916–17	146 ..
	$54 ..
Debt service	
1917–18	$525 ..
1916–17	745 ..
	$220 ..
Outlay	
1917–18	$4 600 ..
1916–17	50 ..
	$4 550 ..
Total	
1917–18	$17 050 ..
1916–17	14 079 ..
	$2 971 ..

Town of Kent

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$220 672	.00320
2	1	11 973	.01600
3	1	63 665	.03050
4	1	34 300	.00881
5	1	90 460	.00470
7	1	27 657	.01450
9	1	210 665	.00200
Total	7	$659 392	.00426
Average rate			.01138
Total 1917–18		$670 725	.0099

Balance 1916	$166 21
Balance 1917	91 53
	$74 68
Tax 1917	2 811 97
Real tax	$2 886 65
Tax 1918	$6 775 ..
Real tax 1917	2 886 65
Real increase	$3 888 35

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$290 ..
1916–17	1 ..
	$289 ..
Instruction	
1917–18	$4 050 ..
1916–17	3 213 ..
	$837 ..
Operation	
1917–18	$525 ..
1916–17	380 ..
	$145 ..
Maintenance	
1917–18	$350 ..
1916–17	108 ..
	$242 ..
Auxiliary	
1917–18	$200 ..
1916–17	21 ..
	$179 ..
Fixed charges	
1917–18	$25 ..
1916–17	66 ..
	$41 ..
Debt service	
1917–18	$130 ..
1916–17	141 ..
	$11 ..
Outlay	
1917–18	$1 550 ..
1916–17	8 ..
	$1 542 ..
Total	
1917–18	$7 120 ..
1916–17	3 938 ..
	$3 182 ..

Putnam county — *Continued*

Town of Patterson

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	6	$524 627	.00971
2	1	147 042	.00269
3	1	58 238	.00944
5	1	132 807	.00310
6	1	44 248	.00780
8	1	71 996	.00520
9	2	264 908	.00452
10	1	119 840	.00400
11	1	93 605	.00374
Total	15	$1 457 311	.00631
Average rate			.00557
Total 1917–18		$1 451 716	.0083
Balance 1916		$2 534 30	
Balance 1917		724 88	
		$1 809 42	
Tax 1917		9 205 95	
Real tax		$11 015 37	
Tax 1918		$12 055 ..	
Real tax 1917		11 015 37	
Real increase		$1 039 63	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$375 ..
1916–17	108 ..
	$267 ..
Instruction	
1917–18	$9 300 ..
1916–17	8 054 ..
	$1 246 ..
Operation	
1917–18	$1 475 ..
1916–17	1 313 ..
	$162 ..
Maintenance	
1917–18	$425 ..
1916–17	1 579 ..
	$1 154 ..
Auxiliary	
1917–18	$155 ..
1916–17	105 ..
	$50 ..
Fixed charges	
1917–18	$300 ..
1916–17	241 ..
	$59 ..
Debt service	
1917–18	$1 825 ..
1916–17	1 843 ..
	$18 ..
Outlay	
1917–18	$75 ..
1916–17	83 ..
	$8 ..
Total	
1917–18	$13 930 ..
1916–17	13 326 ..
	$604 ..

Town of Philipstown

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$21 063	.01474
2	1	193 890	.00250
3	1	43 975	.01142
4	3	989 654	.00496
5	1	64 300	.00780
6	1	108 500	.00461
7	1	109 550	.00490
8	1	109 960	.00280
9	1	13 340	.01512
10	3	219 450	.01180
12	1	45 660	.01160
13	9	766 503	.00346
14	2	587 327	.00210
Total	26	$3 273 172	.00466
Average rate			.00752
Total 1917–18		$3 236 524	.009247
Balance 1916		$4 621 21	
Balance 1917		2 968 22	
		$1 652 99	
Tax 1917		15 269 16	
Real tax		$16 922 15	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$1 230 ..
1916–17	852 ..
	$378 ..
Instruction	
1917–18	$20 800 ..
1916–17	17 286 ..
	$3 514 ..
Operation	
1917–18	$4 650 ..
1916–17	3 064 ..
	$1 586 ..
Maintenance	
1917–18	$1 900 ..
1916–17	2 010 ..
	$110 ..
Auxiliary	
1917–18	$900 ..
1916–17	616 ..
	$284 ..
Fixed charges	
1917–18	$300 ..
1916–17	288 ..
	$12 ..

Putnam county — *Continued*

Town of Philipstown

	Assessed valuation
Tax 1918	$29 930 ..
Real tax 1917	16 922 15
Real increase	$13 007 85

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$1 750 ..
1916–17	1 902 ..
	$152 ..
Outlay	
1917–18	$1 900 ..
1916–17	219 ..
	$1 681 ..
Total	
1917–18	$33 430 ..
1916–17	26 237 ..
	$7 193 ..

Town of Putnam Valley

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
3	1	$77 522	.00506
4	1	148 166	.00299
5	1	64 055	.00780
6	1	69 000	.00868
7	1	72 700	.00589
8	..	45 990	.00364
Total	5	$477 433	.00522
Average rate		.....	.00567
Total 1917–18		$477 433	.00999
Balance 1916		$257 98	
Balance 1917		152 26	
		$105 72	
Tax 1917		2 492 37	
Real tax		$2 598 09	
Tax 1918		$4 774 ..	
Real tax 1917		2 598 09	
Real increase		$2 175 91	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$165 ..
1916–17	24 ..
	$141 ..
Instruction	
1917–18	$3 525 ..
1916–17	2 269 ..
	$1 256 ..
Operation	
1917–18	$400 ..
1916–17	311 ..
	$89 ..
Maintenance	
1917–18	$50 ..
1916–17	96 ..
	$46 ..
Auxiliary	
1917–18	$90 ..
1916–17	30 ..
	$60 ..
Fixed charges	
1917–18	$110 ..
1916–17	65 ..
	$45 ..
Debt service	
1917–18	$370 ..
1916–17	636 ..
	$266 ..
Outlay	
1917–18	$925 ..
1916–17	100 ..
	$825 ..
Total	
1917–18	$5 635 ..
1916–17	3 531 ..
	$2 014 ..

Town of Southeast

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$595 262	.00100
3	1	60 597	.00611
5	1	134 063	.00352
6	1	580 635	.00137
8	1	395 868	.00119

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$350 ..
1916–17	11 ..
	$339 ..

Putnam county — *Concluded*

Town of Southeast

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
9	Contract	$256 048	.00194
10	1	400 100	.00137
11	..	279 344	.....
12	1	203 116	.00172
Total	7	$2 905 033	.00141
Average rate		.....	.00227
Total 1917–18		$2 973 783	.00346
Balance 1917		$1 553 90	
Balance 1916		1 279 88	
		$274 02	
Tax 1917		4 116 99	
Real tax		$3 842 97	
Tax 1918		$10 307 ..	
Real tax 1917		3 842 97	
Real increase		$6 464 03	

Expenditures 1916–17 and budget 1917–18		
Instruction		
1917–18	$5 050 ..	
1916–17	3 696 ..	
	$1 354 ..	
Operation		
1917–18	$1 025 ..	
1916–17	603 ..	
	$422 ..	
Maintenance		
1917–18	$350 ..	
1916–17	138 ..	
	$212 ..	
Auxiliary		
1917–18	$850 ..	
1916–17	460 ..	
	$390 ..	
Fixed charges		
1917–18	$125 ..	
1916–17	91 ..	
	$34 ..	
Debt service		
1917–18	.....	
1916–17	$6 ..	
Outlay		
1917–18	$3 800 ..	
1916–17	50 ..	
	$3 750 ..	
Total		
1917–18	$11 550 ..	
1916–17	5 055 ..	
	$6 495 ..	

Rensselaer county

Town of Berlin

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	8	$231 810	.02293
2	1	18 480	.01111
3	1	7 510	.02600
4	1	19 810	.00849
5	Contract	5 130	.00019
6	1	11 300	.01500
7	1	6 620	.03400
8	1	62 395	.00481
9	1	64 571	.00700
Total	15	$427 626	.0164
Average rate		.....	.01439
Total 1917–18		$486 116	.0122
Balance 1916		$823 16	
Balance 1917		1 386 48	
		$563 32	
Tax 1917		7 032 25	
Real tax		$6 468 93	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$965 ..	
1916–17	.....	
Instruction		
1917–18	$5 635 ..	
1916–17	7 165 08	
	$1 530 08	
Operation		
1917–18	$1 150 ..	
1916–17	1 321 16	
	$171 16	
Maintenance		
1917–18	$630 ..	
1916–17	59 35	
	$570 65	
Fixed charges		
1917–18	.....	
1916–17	$110 79	

Rensselaer county — *Continued*

Town of Berlin

	Assessed valuation
Tax 1918	$5 927 54
Real tax 1917	6 468 93
Real decrease	$541 39

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$383 44
1916–17	1 827 64
	$1 444 20
Outlay	
1917–18	$50 ..
1916–17	208 10
	$158 10
Auxiliary	
1917–18	$245 ..
1916–17	231 16
	$13 84
Total	
1917–18	$9 058 44
1916–17	10 923 28
	$1 864 84

Town of Brunswick

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$283 697	.0030
2	2	208 417	.0040
3	1	76 760	.0038
4	2	128 454	.0083
5	2	239 379	.0031
6	1	97 448	.0037
7	1	216 103	.0016
8	1	107 814	.0043
9	1	55 728	.0053
10	Contract	71 900	.....
11	Contract	181 350	.0033
12	1	65 720	.0060
Total	14	$1 732 770	.0036
Average rate		.....	.0042
Total 1917–18		$1 749 969	.00401
Balance 1916		$1 010 42	
Balance 1917		764 87	
		$245 55	
Tax 1917		6 301 51	
Real tax		$6 547 06	
Tax 1918		$7 234 00	
Real tax 1917		6 547 06	
Real increase		$686 94	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	.....
1916–17	$66 38
	$66 38
Instruction	
1917–18	$5 467 ..
1916–17	6 635 55
	$1 168 55
Operation	
1917–18	$967 ..
1916–17	1 018 70
	$51 70
Maintenance	
1917–18	$215 ..
1916–17	543 17
	$428 17
Auxiliary	
1917–18	$148 49
1916–17	.....
	$148 49
Fixed charges	
1917–18	$100 ..
1916–17	140 21
	$40 21
Incidentals	
1917–18	$1 285 ..
1916–17	.....
Outlay	
1917–18	.....
1916–17	$13 83
Total	
1917–18	$8 034 ..
1916–17	8 666 33
	$632 33

Rensselaer county — *Continued*

Town of East Greenbush

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$535 425	.00424
2	2	304 996	.00683
3	3	501 000	.00641
4	1	108 500	.00360
5	1	60 700	.00484
6	1	67 800	.00468
Total	9	$1 578 421	.0042
Average rate			.00510
Total 1916–17		$1 617 502	.006

Balance 1916	$604 93
Balance 1917	91 16
	$513 77
Tax 1917	6 694 89
Real tax	$7 208 66
Tax 1918	$10 000 ..
Real tax 1917	7 208 66
Real increase	$2 791 34

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$550 ..
1916–17	35 ..
	$515 ..
Instruction	
1917–18	$3 834 ..
1916–17	4 488 60
	$654 60
Operation	
1917–18	$1 629 ..
1916–17	1 495 64
	$133 36
Maintenance	
1917–18	$760 ..
1916–17	112 17
	$647 83
Fixed charges	
1917–18	$90 ..
1916–17	290 16
	$200 16
Auxiliary	
1917–18	$602 ..
1916–17	127 32
	$474 68
Debt service	
1917–18	$1 985 ..
1916–17	1 273 67
	$711 33
Outlay	
1917–18	$550 ..
1916–17	344 10
	$205 90
Total	
1917–18	$10 000 ..
1916–17	8 166 66
	$1 833 34

Town of Grafton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$23 050	.01602
2	1	11 825	.01596
3	1	15 547	.01300
4	1	12 350	.02000
5	1	83 870	.00560
6	1	16 700	.01054
7	1	23 604	.01184
8	1	15 815	.01420
Total	8	$202 761	.0106
Average rate			.01339
Total 1917–18		$317 076	.01

Balance 1916	$140 30
Balance 1917	191 40
	$51 10
Tax 1917	2 156 78
Real tax	$2 105 68
Tax 1918	$3 170 76
Real tax 1917	2 105 68
Real increase	$1 065 08

Expenditures 1916–17 and budget 1917–18	
Instruction	
1917–18	.....
1916–17	$3 265 07
Operation	
1917–18	.....
1916–17	$276 30
Maintenance	
1917–18	.....
1916–17	$13 38
Fixed charges	
1917–18	.....
1916–17	$104 98
Outlay	
1917–18	.....
1916–17	$42 23
Auxiliary	
1917–18	.....
1916–17	$40 25
Total	
1917–18	.....
1916–17	$3 742 21

Rensselaer county — *Continued*

Town of Hoosick

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	.....	.....	.....
2	2	$244 242	.0035
3	.....	.....	.....
4	1	85 857	.0041
5	1	52 008	.0050
6	Contract	44 200	.....
7	1	165 208	.0029
8	1	118 642	.0029
9	2	263 632	.10042
10	1	80 689	.0034
11	Contract	98 266	.0010
12	2	179 292	.0046
13	1	57 895	.0043
14	Contract	126 177	.0004
15	1	69 182	.0048
16	1	65 686	.0038
17	1	33 727	.0053
18	Contract	32 719	.0030
19	1	72 343	.0047
20	1	100 489	.0038
21	1	82 469	.0036
Total	18	$1 992 723	.0034
Average rate		.....	.0036
Total 1917–18		$1 975 165	.003958
Balance 1916		$372 50	
Balance 1917		226 56	
		$145 94	
Tax 1917		6 836 45	
Real tax		$6 982 39	
Tax 1918		$7 819 00	
Real tax 1917		6 982 39	
Real increase		$836 61	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$200 ..
1916–17	8 52
	$191 48
Instruction	
1917–18	$6 302 ..
1916–17	8 299 75
	$1 997 75
Operation	
1917–18	$822 ..
1916–17	922 14
	$100 14
Maintenance	
1917–18	$280 ..
1916–17	466 65
	$186 65
Auxiliary	
1917–18	$110 ..
1916–17	410 51
	$300 51
Fixed charges	
1917–18	$105 ..
1916–17	131 20
	$26 20
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	.....
1916–17	$20 ..
Total	
1917–18	$7 819 ..
1916–17	10 258 77
	$2 439 77

Town of Nassau

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	4	$395 300	.008
2	1	55 825	.0047
3	Contract	32 000	.....
4	1	25 075	.0124
5	1	47 600	.007
6	1	38 050	.0078
7	1	30 375	.0094
8	1	35 600	.0093
10	1	33 350	.009
11	1	29 675	.0089
12	Contract	24 002	.....
13	1	18 375	.0125
14	1	62 861	.0071
15	1	36 758	.005
16	1	33 300	.0096
Total	16	$898 146	.0075
Average rate		.....	.0065
Total 1917–18		$919 133	.0103
Balance 1916		$610 21	
Balance 1917		410 76	
		$199 45	
Tax 1917		6 744 57	
Real tax		$6 944 02	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$700 ..
1916–17	16 81
	$683 19
Instruction	
1917–18	$8 646 ..
1916–17	7 547 71
	$1 098 29
Operation	
1917–18	$1 543 ..
1916–17	999 98
	$543 02
Maintenance	
1917–18	$430 ..
1916–17	176 45
	$253 55
Fixed charges	
1917–18	$203 49
1916–17	201 53
	$1 96
Auxiliary	
1917–18	$376 ..
1916–17	171 81
	$204 19

Rensselaer county — *Continued*

Town of Nassau

	Assessed valuation
Tax 1918	$9 449 49
Real tax 1917	6 944 02
Real increase	$2 505 47

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$300 ..
1916–17	421 43
	$121 43
Outlay	
1917–18	$150 ..
1916–17	556 47
	$406 47
Total	
1917–18	$12 348 49
1916–17	10 092 19
	$2 256 30

Town of North Greenbush

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$165 464	.00212
2	1	147 262	.00298
3	1	49 957	.00563
4	2	260 508	.00461
5	1	182 000	.00277
6	1	103 581	.00265
7	1	108 605	.00540
Total	8	$1 017 377	.0035
Average rate		.....	.00373
Total 1917–18		$1 103 758	.0046
Balance 1916		$1 019 38	
Balance 1917		381 68	
		$637 70	
Tax 1917		3 642 13	
Real tax		$4 279 83	
Tax 1918		$4 678 ..	
Real tax 1917		4 279 83	
Real increase		$398 17	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$635 ..
1916–17	2 ..
	$633 ..
Instruction	
1917–18	$3 350 ..
1916–17	3 514 31
	$164 31
Operation	
1917–18	$850 ..
1916–17	852 17
	$2 17
Maintenance	
1917–18	$200 ..
1916–17	424 41
	$224 41
Fixed charges	
1917–18	$100 ..
1916–17	63 25
	$36 75
Auxiliary	
1917–18	$414 ..
1916–17	71 02
	$342 98
Debt service	
1917–118	$371 ..
1916–17	326 ..
	$45 ..
Outlay	
1917–18	$175 ..
1916–17	42 38
	$132 62
Total	
1917–18	*$6 095 ..
1916–17	5 295 54
	$799 46

* Amount of budget given as $6 045.

Rensselaer county — *Continued*

Town of Petersburg

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$39 886	.00699
2	1	20 673	.01088
3	Contract	13 425	.00572
4	2	98 035	.00961
5	1	16 756	.01310
6	1	183 564	.00232
7	1	19 715	.01000
8	1	7 365	.02362
9	1	11 890	.01681
10	1	62 622	.00480
Total	10	$473 931	.0064
Average rate			.10380
Total 1917–18		$473 726	.0095
Balance 1916		$255 83	
Balance 1917		120 47	
		$135 36	
Tax 1917		3 040 46	
Real tax		$3 175 82	
Tax 1918		$4 500 39	
Real tax 1917		3 175 82	
Real increase		$1 324 57	

Expenditures 1916–17 and budget 1917–18

Instruction		
1917–18	$2 900 ..	
1916–17	4 161 69	
		$1 261 69
Operation		
1917–18	$345 ..	
1916–17	353 87	
		$8 87
Maintenance		
1917–18	$300 ..	
1916–17	115 23	
		$184 77
Fixed charges		
1917–18	$15 ..	
1916–17	54 35	
		$39 35
Debt service		
1917–18	.....	
1916–17	$160 ..	
Incidentals		
1917–18	$328 ..	
1916–17	.....	
Outlay		
1917–18	$500 ..	
1916–17	50	
		$499 50
Auxiliary		
1917–118	$62 ..	
1916–17	326 40	
		$264 40
Total		
1917–18	$4 450 ..	
1916–17	5 013 64	
		$563 64

Town of Pittstown

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$69 760	.00540
2	1	49 394	.00819
3	1	155 222	.00322
4	1	113 944	.00340
5	1	93 619	.00447
6	1	87 114	.00450
7	1	39 816	.00627
8	1	104 974	.00291
9	1	71 700	.00415
10	1	81 844	.11439
11	7	711 495	.00715
12	1	169 934	.00248
13	1	121 121	.00268
14	1	27 510	.00830
15	1	53 756	.00424
16	1	303 510	.00150
Total	22	$2 254 722	.00462
Average rate			.00456
Total 1917–18		$2 277 159	.007
Balance 1916		$1 048 09	
Balance 1917		507 95	
		$540 14	
Tax 1917		10 423 05	
Real tax		$10 963 19	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$630 ..	
1916–17	132 34	
		$497 66
Instruction		
1917–18	$14 225 ..	
1916–17	10 760 28	
		$3 464 72
Operation		
1917–18	$2 195 ..	
1916–17	1 623 30	
		$571 70
Maintenance		
1917–18	$300 ..	
1916–17	963 45	
		$663 45
Auxiliary		
1917–18	$300 ..	
1916–17	151 ..	
		$149 ..
Fixed charge		
1917–18		
1917–18	$200 ..	
1916–17	256 56	
		$56 56

Rensselaer county — *Continued*

Town of Pittstown

	Assessed valuation
Tax 1918	$15 940 ..
Real tax 1917	10 963 19
Real increase	$4 976 81

Expenditures 1916–17 and budget 1910–18	
Debt service	
1917–18	$1 07
1916–17	
Incidentals	$500 ..
1917–18	
1916–17	
Outlay	$150 ..
1917–18	110 ..
1916–17	
	$40 ..
Total	$18 500 ..
1917–18	13 998 ..
1916–17	
	$4 502 ..

Town of Poestenkill

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$52 500	.00857
2	1	56 760	.00581
3	1	108 262	.00554
4	1	29 080	.00800
5	1	26 237	.01100
6	1	17 378	.01439
7	1	18 523	.01235
Total	7	$308 740	.0077
Average rate			.00938
Total 1917–18		$310 750	.0084
Balance 1916		$451 47	
Balance 1917		268 38	
		$183 09	
Tax 1917		2 379 95	
Real tax		$2 563 04	
Tax 1918		$2 583 62	
Real tax 1917		2 563 04	
Real increase		$20 58	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$180 ..
1916–17	
Instruction	
1917–18	$3 252 ..
1916–17	3 989 16
	$262 84
Operation	
1917–18	$420 ..
1916–17	326 71
	$93 29
Maintenance	
1917–18	$53 ..
1916–17	332 77
	$279 77
Fixed charges	
1917–18	$15 ..
1916–17	49 79
	$34 79
Debt service	
1917–18	
1916–17	
Outlay	
1917–18	$20 ..
1916–17	76 58
	$56 58
Auxiliary	
1917–18	$100 ..
1916–17	71 10
	$28 90
Total	
1917–18	$4 040 ..
1916–17	3 846 11
	$193 89

Town of Sandlake

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$39 316	.00650
2	1	40 310	.00619
3	1	45 540	.00619
4	2	177 327	.00598
5	1	31 905	.00801

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$635 ..
1916–17	49 17
	$585 83

Rensselaer county — *Continued*

Town of Sandlake

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
6	1	$37 543	.00740
7	2	220 425	.00601
8	1	65 138	.00576
9	1	14 735	.01692
10	1	13 645	.01358
11	1	15 210	.01786
Total	13	$701 094	.00683
Average rate			.00912
Total 1917–18		$710 278	.01
Balance 1916		$654 87	
Balance 1917		798 56	
		$143 69	
Tax 1917		4 789 15	
Real tax		$4 645 46	
Tax 1918		$7 102 78	
Real tax 1917		4 645 46	
Real increase		$2 457 32	

Expenditures 1916–17 and budget 1917–18	
Instruction	
1917–18	$5 946 ..
1916–17	5 337 45
	$608 55
Operation	
1917–18	$987 78
1916–17	811 56
	$176 22
Maintenance	
1917–18	$900 ..
1916–17	269 73
	$630 27
Fixed charges	
1917–18	$75 ..
1916–17	79 81
	$4 81
Auxiliary	
1917–18	$384 ..
1916–17	130 50
	$263 50
Debt service	
1917–18	$15 ..
1916–17	.....
Outlay	
1917–18	$100 ..
1916–117	91 21
	$8 79
Total	
1917–18	$9 052 78
1016–17	6 769 42
	$2 283 35

Town of Schaghticoke

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	7	$923 523	.00627
2	1	61 753	.00485
3	1	216 230	.00105
4	2	227 397	.00329
5	Contract	75 895	.....
6	1	275 414	.00326
7	1	76 753	.00390
8	1	120 235	.00311
9	1	197 032	.00177
10	1	316 617	.00157
11	1	292 452	.00149
12	1	222 452	.00139
13	1	74 317	.00269
14	1	51 360	.00579
Total	20	$3 131 430	.00343
Average rate			.00311
Total 1917–18		$3 144 480	.00502
Balance 1916		$1 494 16	
Balance 1917		1 174 29	
		$319 87	
Tax 1917		10 747 16	
Real tax		$11 067 03	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$600 ..
1916–17	219 53
	$380 47
Instruction	
1917–18	$11 881 12
1916–17	10 668 39
	$1 212 73
Operation	
1917–18	$2 204 ..
1916–17	1 646 50
	$557 50
Maintenance	
1917–18	$600 ..
1916 17	422 92
	$177 08
Auxiliary	
1917–18	$300 ..
1916–17	134 61
	$165 39
Supplies and Incidentals	
1917–18	$1 788 76
1916–17	.....

Rensselaer county — *Continued*

Town of Schaghticoke

	Assessed valuation
Tax 1918	$15 785 28
Real tax 1917	11 067 03
Real increase	$4 718 25

Expenditures 1916–17 and budget 1917–18	
Fixed charge	
1917–18	$193 52
1916–17	306 99
	$113 47
Debt service	
1917–18	$1 417 88
1916–17	893 96
	$523 92
Outlay	
1917–18	$125 ..
1916–17	490 31
	365 31
Total	
1917–18	$19 110 28
1916–17	14 783 21
	$4 327 07

Town of Schodack

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	3	$405 020	.00494
2	1	185 215	.00457
3	1	325 171	.00169
5	1	60 160	.00616
6	1	58 450	.00421
7	1	115 475	.00370
8	1	31 200	.00800
11	1	323 570	.00194
12	2	202 577	.00698
13	1	140 147	.00351
14	1	75 600	.00419
15	1	200 295	.00250
Total	15	$2 122 880	.00379
Average rate			.00435
Total 1917–18		$2 203 962	.0059
Balance 1916		$1 953 28	
Balance 1917		702 40	
		$250 88	
Tax 1917		8 057 61	
Real tax		$8 308 49	
Tax 1918		$12 930 ..	
Real tax 1917		8 308 49	
Real increase		$4 621 51	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$480 ..
1916–17	21 82
	$458 18
Instruction	
1917–18	$8 425 ..
1916–17	7 642 10
	$782 90
Operation	
1917–18	$2 100 ..
1916–17	2 129 08
	$29 08
Maintenance	
1917–18	$2 .. ..
1916–17	856 07
	$1 543 93
Fixed charges	
1917–18	$455 ..
1916–17	329 03
	$125 97
Auxiliary	
1917–18	$155 ..
1916–17	181 36
	$26 36
Debt service	
1917–18	.....
1916–17	$28 28
Outlay	
1917–18	$615 ..
1916–17	190 38
	$424 62
Total	
1917–18	$14 630 ..
1916–17	11 378 12
	$3 251 88

Town of Stephentown

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$71 630	.00500
2	Contract	9 940	.01000
3	1	39 020	.00540
4	1	100 173	.00220

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$400 ..
1916–17	.....

Rensselaer county — *Concluded*

Town of Stephentown

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
5	Contract	$6 825	.00800
6	1	47 983	.00650
7	1	34 873	.00989
8	1	21 993	.01023
9	1	9 028	.02591
10	1	19 600	.01184
11	Contract	12 480	.00400
12	1	13 495	.01451
13	1	8 785	.02439
14	1	12 980	.01059
Total	11	$408 805	.007
Average rate			.01060
Total 1917–18		$403 105	.0118

Balance 1916	$542 83
Balance 1917	169 09
	$373 74
Tax 1917	2 888 83
Real tax	$3 262 57
Tax 1918	$4 756 63
Real tax 1917	3 262 57
Real increase	$1 494 06

Expenditures 1916–17 and budget 1917–18

Instruction	
1917–18	$5 768 ..
1916–17	4 715 45
	$1 052 55
Operation	
1917–18	$734 63
1916–17	356 08
	$378 55
Maintenance	
1917–18	$175 ..
1916–17	126 01
	$48 99
Fixed charges	
1917–18	$50 ..
1916–17	124 79
	$74 79
Debt service	
1917–18	.....
1916–17	$0 49
Outlay	
1917–18	.....
1916–17	$172 75
Auxiliary	
1917–18	$360 ..
1916–17	656 13
	$296 13
Total	
1917–18	$7 487 63
1916–17	6 151 70
	$1 335 93

Rockland county

Town of Clarkstown

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	4	$1 528 291	.00239
2	2	376 593	.00479
3	8	946 172	.00989
4	2	233 309	.00470
5	3	407 506	.00629
6	1	203 973	.00399
7	3	687 500	.00433
8	4	888 817	.00644
9	2	1 232 435	.00211
10	1	145 850	.01311
Total	30	$6 650 446	.00 41
Average rate			.00580
Total 1917–18		$6 727 717	.0057

Balance 1916	$8 583 98
Balance 1917	6 482 11
	$2 101 87
Tax 1917	32 512 79
Real tax	$34 614 66

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$1 670 ..
1916–17	856 ..
	$814 ..
Instruction	
1917–18	$26 023 ..
1916–17	23 468 ..
	$2 555 ..
Operation	
1917–18	$4 915 ..
1916–17	4 154 ..
	$761 ..
Maintenance	
1917–18	$2 245 ..
1916–17	2 663 ..
	$418 ..
Auxiliary	
1917–18	$1 710 ..
1916–17	946 ..
	$764 ..

Rockland county — *Continued*

Town of Clarkstown

	Assessed valuation
Tax 1918	$37 876 ..
Real tax	34 614 66
Real increase	$3 261 34

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$1 503 ..
1916–17	487 ..
	$1 022 ..
Debt service	
1917–18	$2 693 ..
1916–17	3 823 ..
	$1 130 ..
Outlay	
1917–18	$605 ..
1916–17	2 140 ..
	$1 534 ..
Total	
1917–18	$41 371 ..
1916–17	38 537 ..
	$2 834 ..

Town of Haverstraw

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	3	$400 887	.00647
3	7	515 485	.01202
4	1	111 330	.00532
5	1	49 756	.00698
6	1	23 230	.01676
Total	13	$1 100 688	.0092
Average rate		.....	.00951
Total 1917–18		$1 200 681	.00991
Balance 1916		$2 917 07	
Balance 1917		2 095 18	
		$821 89	
Tax 1917		10 128 21	
Real tax		$10 950 10	
Tax 1918		$11 900 ..	
Real tax		10 950 10	
Real increase		$949 90	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$855 ..
1916–17	603 ..
	$252 ..
Instruction	
1917–18	$9 616 ..
1916–17	8 129 ..
	$1 487 ..
Operation	
1917–18	$1 564 ..
1916–17	1 638 ..
	$74 ..
Maintenance	
1917–18	$330 ..
1916–17	702 ..
	$372 ..
Auxiliary	
1917–18	$171 ..
1916–17	256 ..
	$85 ..
Fixed charges	
1917–18	$514 ..
1916–17	277 ..
	$237 ..
Debt service	
1917–18	$579 ..
1916–17	744 ..
	$165 ..
Outlay	
1917–18	$97 ..
1916–17	166 ..
	$69 ..
Total	
1917–18	$13 726 ..
1916–17	12 515 ..
	$1 211 ..

Rockland county — *Continued*

Town of Orangetown

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$517 025	.00500
2	3	502 550	.00678
5	4	584 650	.00979
6	2	532 493	.00466
7	2	360 925	.00700
Total	13	$2 497 643	.0066
Average rate			.00664
Total 1917–18		$2 503 415	.00741
Balance 1916		$2 437 96	
Balance 1917		1 191 26	
		$1 246 70	
Tax 1917		16 732 53	
Real tax		$17 979 23	
Tax 1918		$18 555 09	
Real tax		17 979 23	
Real increase		$575 86	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$550 ..	
1916–17	209 01	
		$340 99
Instruction		
1917–18	$11 527 ..	
1916–17	10 942 05	
		$584 75
Operation		
1917–18	$2 900 ..	
1916–17	3 177 93	
		$277 93
Maintenance		
1917–18	$500 ..	
1916–17	1 323 01	
		$823 01
Auxiliary		
1917–18	$1 785 ..	
1916–17	426 73	
		$1 358 27
Fixed charges		
1917–18	$286 ..	
1916–17	164 02	
		$121 98
Debt service		
1917–18	$2 587 ..	
1916–17	3 617 36	
		$1 030 36
Outlay		
1917–18	$100 ..	
1916–17	89 75	
		$10 25
Total		
1917–18	$20 235 ..	
1916–17	19 949 86	
		$285 14

Town of Ramapo

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	10	$844 991	.01233
2	2	285 644	.00532
4	3	967 707	.00413
5	2	451 200	.00406
6	1	338 350	.0018
8	2	475 494	.00546
9	2	455 444	.00362
10	2	496 824	.00299
11	1	195 794	.00833
12	1	134 654	.00813
13	1	255 074	.00313
14	1	218 520	.00349
15	10	903 900	.01079
16	2	*	
Total	40	$6 023 596	.0063
Average rate			.00633
Total 1917–18		$5 910 830	.009
Balance 1916		$10 146 53	
Balance 1917		9 105 04	
		$1 041 49	
Tax 1917		38 174 56	
Real tax		$39 216 05	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$1 540 ..	
1916–17	544 28	
		$995 72
Instruction		
1917–18	$34 281 ..	
1916–17	27 176 76	
		$7 104 24
Operation		
1917–18	$6 328 ..	
1916–17	6 078 93	
		$249 07
Maintenance		
1917–18	$1 900 ..	
1916–17	2 177 58	
		$277 58
Auxiliary		
1917–18	$3 000 ..	
1916–17	1 297 21	
		$1 702 79
Fixed charge		
1917–18	$1 125 ..	
1916–17	594 56	
		$530 44

* Salvation Army property

Rockland county — *Continued*

Town of Ramapo

	Assessed valuation
Tax 1918	$53 199 03
Real tax	39 216 05
Real increase	$13 982 98

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$8 450 ..
1916–17	6 920 67
	$1 529 33
Outlay	
1917–18	$850 ..
1916–17	1 205 02
	$615 98
Total	
1917–18	$57 474 ..
1916–17	45 995 01
	$11 478 99

Town of Stony Point, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	3	$181 600	.0125
2	8	504 550	.01228
3	1	47 115	.01272
4	1	79 065	.00938
8	1	197 380	.00779
Total	14	$1 009 710	.0112
Average rate		.....	.01093
Total 1917–18		$989 610	.0126
Balance 1916		$1 286 01	
Balance 1917		1 237 96	
		$48 05	
Tax 1917		11 348 89	
Real tax		$11 396 94	
Tax 1918		$12 474 ..	
Real tax		11 396 94	
Real increase		$1 077 06	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$850 ..
1916–17	304 ..
	$546 ..
Instruction	
1917–18	$10 575 ..
1916–17	9 210 ..
	$1 365 ..
Operation	
1917–18	$1 885 ..
1916–17	1 560 ..
	$325 ..
Maintenance	
1917–18	$285 ..
1916–17	1 129 ..
	$844 ..
Auxiliary	
1917–18	$250 ..
1916–17	257 ..
	$7 ..
Fixed charge	
1917–18	$204 ..
1916–17	245 ..
	$41 ..
Debt service	
1917–18	$195 ..
1916–17	282 ..
	$87 ..
Outlay	
1917–18	$100 ..
1916–17	507 ..
	$407 ..
Total	
1917–18	$14 344 ..
1916–17	13 494 ..
	$850 ..

own of Stony Point, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
5	4	$351 225	.01320
6	1	92 900	.00631
7	1	109 280	.....
		26 400	
Total	6	$579 805	.0105
Average rate		.....	.00876
Total 1917–18		$584 055	.0137

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$893 ..
1916–17	253 ..
	$640 ..
Instruction	
1917–18	$6 090 ..
1916–17	5 418 ..
	$672 ..

Rockland county — *Concluded*

Town of Stony Point, Unit No. 2

	Assessed valuation
Balance 1917	$1 831 91
Balance 1916	1 795 17
	$36 74
Tax 1917	$6 142 97
	36 74
Real tax	$6 106 23
Tax 1918	$7 997 ..
Real tax	6 106 23
Real increase	$1 890 77

Expenditures 1916–17 and budget 1917–18	
Operation	
1917–18	$1 200 ..
1916–17	964 ..
	$236 ..
Maintenance	
1917–18	$250 ..
1916–17	320 ..
	$70 ..
Auxiliary	
1917–18	$480 ..
1916–17	151 ..
	$329 ..
Fixed charges	
1917–18	$158 ..
1916–17	156 ..
	$2 ..
Debt service	
1917–18	$15 ..
1916–17	.....
Outlay	
1917–18	$87 ..
1916–17	.....
Total	
1917–18	$9 173 ..
1916–17	7 262 ..
	$1 911 ..

Schenectady county

Town of Duanesburg

Dist[1]	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$63 932	.0050
3	1	38 636	.0080
4	2	360 755	.0052
5	1	158 537	.0028
6	1	44 275	.0070
7	Contract	58 366	.....
9	1	45 675	.0084
10	1	55 564	.0069
11	Contract	46 078	.....
12	1	48 928	.0072
13	1	27 000	.0101
15	Contract	28 516	.....
16	1	28 237	.0045
17	1	29 054	.0180
18	1	77 451	.0098
19	1	60 757	.0066
20	Contract	18 844	.0027
21	1	26 252	.0112
22	1	26 569	.0102
23	1	38 161	.0092
24	1	44 766	.0120
25	1	96 210	.0047
Total	19	$1 422 563	.0059
Average rate	.....	.....	.0078
Total 1917–18	.....	.....	.....

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$925 ..
1916–17	32 77
	$892 23
Instruction	
1917–18	$10 720 ..
1916–17	10 145 65
	$574 35
Operation	
1917–18	$1 330 ..
1916–17	1 354 53
	$24 53
Maintenance	
1917–18	$400 ..
1916–17	540 81
	$140 81
Auxiliary	
1917–18	$400 ..
1916–17	166 68
	$233 32
Fixed charges	
1917–18	$220 ..
1916–17	141 12
	$78 88

Schenectady county — *Continued*

Town of Duanesburg

	Assessed valuation
Balance 1916	$1 861 97
Balance 1917	1 361 82
	$500 15
Tax 1917	8 437 67
Real tax	$8 937 82

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$30 ..
1916–17	9 31
	$20 69
Outlay	
1917–18	$1 400 ..
1916–17	150 49
	$1 249 51
Total	
1917–18	$15 425 ..
1916–17	12 541 36
	$2 883 64

Town of Glenville

Dist	Teachers	Assessed valuation	Tax rate 1916–17
3	2	$395 680	.0048
5	1	40 060	.0070
8	1	71 733	.0070
9	1	392 917	.0020
10	1	260 000	.0148
11	1	84 708	.0032
12	2	167 243	.0112
13	1	22 525	.0140
14	1	45 589	.0079
15	3	559 570	.0061
16	1	65 670	.0087
17	1	46 365	.0075
18	1	18 355	.0220
Total	17	$2 172 315	.0069
Average rate			.0089
Total 1917–18			

	Assessed valuation
Balance 1916	$589 41
Balance 1917	371 01
	$218 40
Tax 1917	14 881 67
Real tax	$15 100 07

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$475 ..
1916–17	93 66
	$381 34
Instruction	
1917–18	$11 425 ..
1916–17	8 689 35
	$2 735 65
Operation	
1917–18	$2 590 ..
1916–17	2 065 01
	$524 99
Maintenance	
1917–18	$630 ..
1916–17	2 241 14
	$1 611 14
Auxiliary	
1917–18	$670 ..
1916–17	650 96
	$119 04
Fixed charges	
1917–18	$225 ..
1916–17	138 41
	$86 59
Debt service	
1917–18	$2 918 ..
1916–17	3 121 44
	$203 44
Outlay	
1917–18	$800 ..
1916–17	547 96
	$252 04
Total	
1917–18	$19 733 ..
1916–17	17 447 93
	$2 285 07

Town of Niskayuna

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$327 780	.0016
2	2	400 000	.0088
4	2	237 361	.0098
5	4	658 690	.0109
Total	9	$1 623 831	.0084
Average rate			.0062
Total 1917–18			

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$450 ..
1916–17	88 77
	$361 23
Instruction	
1917–18	$8 650 ..
1916–17	7 061 96
	$1 588 04

Schenectady county — *Continued*

Town of Niskayuna

	Assessed valuation
Balance 1917	$2 793 10
Balance 1916	1 697 47
	$1 095 63
Tax 1917	13 667 56
Real tax	$12 571 93

Expenditures 1916–17 and budget 1917–18

Operation	
1917–18	$2 025 ..
1916–17	1 619 13
	$405 87
Maintenance	
1917–18	$400 ..
1916–17	515 81
	$115 81
Auxiliary	
1917–18	$750 05
1916–17	357 30
	$392 75
Fixed charges	
1917–18	$350 ..
19161–7	320 91
	$29 09
Debt service	
1917–18	$3 592 50
1916–17	3 051 37
	$541 13
Outlay	
1917–18	$625 ..
1916–17	711 30
	$86 30
Total	
1917–18	$16 842 55
1916–17	13 726 55
	$3 116 ..

Town of Princetown

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$24 825	.0110
2	1	109 585	.0035
3	1	50 570	.0078
4	1	19 050	.0119
5	1	46 300	.0090
6	1	54 723	.0097
7	1	98 910	.0050
Total	7	$404 363	.0066
Average rate		.....	.0083
Total 1917–18		.....	.....
Balance 1916		$326 41	
Balance 1917		249 ..	
		$77 11	
Tax 1917		2 680 98	
Real tax		$2 758 09	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$155 ..
1916–17	2 92
	$152 08
Instruction	
1917–18	$3 657 ..
1916–17	3 180 67
	$476 33
Operation	
1917–18	$415 ..
1916–17	416 70
	$1 70
Maintenance	
1917–18	$85 ..
1916–17	131 88
	$46 88
Auxiliary	
1917–18	$152 ..
1916–17	51 03
	$100 97
Fixed charges	
1917–18	$50 ..
1916–17	35 01
	$14 99
Debt services	
1917–18	$10 ..
1916–17	.....
Outlay	
1917–18	$550 ..
1916–17	.....
Total	
1917–18	$5 074 ..
1916–17	3 818 21
	$1 255 79

Schenectady county — *Concluded*

Town of Rotterdam

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$125 983	.0035
3	1	345 292	.0030
4	2	208 338	.0070
5	7	438 769	.0136
6	1	65 120	.0057
7	1	31 975	.0100
8	4	188 534	.0175
9	1	30 850	.0087
10	..	81 350	.....
11	4	363 330	.0085
13	4	244 642	.0134
14	9	305 767	.0312
Total	35	$2 429 950	.0120
Average rate		.....	.0111
Total 1917–18		.....	.....
Balance 1916		$10 039 56	
Balance 1917		2 125 05	
		$7 914 51	
Tax 1917		29 070 57	
Real tax		$36 985 08	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$1 310 ..	
1916–17	555 47	
		$754 53
Instruction		
1917–18	$27 700 ..	
1916–17	23 511 80	
		$4 188 20
Operation		
1917–18	$6 615 ..	
1916–17	5 071 97	
		$1 543 03
Maintenance		
1917–18	$3 565 ..	
1916–17	1 568 51	
		$1 996 49
Auxiliary		
1917–18	$1 190 ..	
1916–17	799 50	
		$390 50
Fixed charges		
1917–18	$955 ..	
1916–17	771 89	
		$183 11
Debt service		
1917–18	$4 665 50	
1916–17	5 377 86	
		$712 36
Outlay		
1917–18	$640 ..	
1916–17	7 720 08	
		$7 080 08
Total		
1917–18	$46 640 50	
1916–17	45 377 08	
		$1 263 42

Schoharie county

Town of Blenheim

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	Contract	$19 361	.....
2	1	19 989	.01149
3	1	66 049	.00406
4	1	24 496	.00932
5	1	10 725	.01940
6	1	14 013	.01358
7	1	48 189	.00816
8	1	16 288	.01299
Total	7	$219 110	.00789
Average rate		.....	.0113
Total 1917–18		$212 920	.00958
Balance 1917		$48 15	
Balance 1916		42 93	
		$5 22	
Tax 1917		$1 730 35	
		5 22	
Real tax		$1 725 13	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$135 ..	
1916–17	1 89	
		$133 11
Instruction		
1917–18	$2 485 ..	
1916–17	2 919 43	
		$434 43
Operation		
1917–18	$235 ..	
1916–17	201 96	
		$33 04
Maintenance		
1917–18	$210 ..	
1916–17	39 32	
		$170 68
Auxiliary		
1917–18	$625 ..	
1916–17	169 75	
		$455 25

Schoharie county — *Continued*

Town of Blenheim

	Assessed valuation
Tax 1918	$2 039 22
Real tax	1 725 13
Real increase	$313 09

Expenditures 1916–17 and budget 1917–18

Fixed charges	
1917–18	$10 ..
1916–17	30 03
	$20 03
Debt service	
1917–18	.....
1916–17	$4 10
Outlay	
1917–18	$50 ..
1916–17	11 32
	$38 68
Total	
1917–18	$3 750 ..
1916–17	3 377 80
	$372 20

Town of Broome

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$10 360	.00764
2	1	20 468	.01254
3	Contract	15 550	.....
4	Contract	6 500	.00164
5	1	27 581	.0100
6	1	13 300	.0200
7	1	61 394	.00799
8	1	11 897	.01009
9	1	9 800	.02225
10	1	30 802	.01009
11	1	51 106	.00670
12	1	25 600	.00169
13	Contract	7 225	.....
Total	10	$291 583	.00950
Average rate		.....	.0134
Total 1917–18		$288 325	.0078
Balance 1917		$129 41	
Balance 1916		73 54	
		$55 87	
Tax 1917		$2 771 41	
		55 87	
Real tax		$2 715 54	
Tax 1918		2 248 67	
Real decrease		$466 87	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$145 ..
1916–17	4 15
	$140 85
Instruction	
1917–18	$4 185 ..
1916–17	4 711 99
	$526 99
Operation	
1917–18	$430 ..
1916–17	304 36
	$125 64
Maintenance	
1917–18	$315 ..
1916–17	12 33
	$302 67
Auxiliary	
1917–18	$425 ..
1916–17	250 70
	$174 30
Fixed charges	
1917–18	$25 ..
1916–17	53 86
	$28 86
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$150 ..
1916–17	18 28
	$131 72
Total	
1917–18	$5 675 ..
1916–17	5 355 67
	$319 33

Schoharie county — *Continued*

Town of Carlisle

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$87 518	.00546
2	1	87 708	.00514
4	1	59 950	.00646
5	1	152 334	.00325
6	½	46 964	.00630
7	½	88 245	.00424
8	1	34 240	.00984
11	1	115 926	.00345
Total	8	$672 867	.0047
Average rate		.....	.00551
Total 1917–18		$641 913	.00632
Balance 1916		$410 12	
Balance 1917		374 19	
		$35 93	
Tax 1917		3 221 28	
Real tax 1917		$3 257 21	
Tax 1918		$4 055 ..	
Real tax 1917		3 257 21	
Real increase		$797 79	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$120 ..	
1916–17	1 ..	
		$119 ..
Instruction		
1917–18	$4 122 ..	
1916–17	3 692 ..	
		$430 ..
Operation		
1917–18	$480 ..	
1916–17	431 ..	
		$49 ..
Maintenance		
1917–18	$281 ..	
1916–17	279 ..	
		$2 ..
Fixed charges		
1917–18	$65 ..	
1916–17	57 ..	
		$8 .
Debt service		
1917–18	$374 ..	
1916–17	76 ..	
		$298 ..
Outlay		
1917–18	.....	
1916–17	.....	
Auxiliary		
1917–18	$50 ..	
1916–17	48 ..	
		$2 ..
Total		
1917–18	$5 492 ..	
1916–17	4 584 ..	
		$908 ..

Town of Cobleskill

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$116 635	.00429
3	Contract	133 299	.00228
4	1	117 340	.00319
5	2	148 936	.00551
6	1	114 307	.00380
7	1	133 882	.00353
8	Contract	54 575	.....
9	1	19 150	.01291
Total	7	$838 124	.0037
Total 1917–18		$874 639	.005
Average rate		.....	.00507
Balance 1916		$549 16	
Balance 1917		485 12	
		$64 04	
Tax 1917		5 729 21	
Real tax 1917		$5 793 25	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$155 ..	
1916–17	5 ..	
		$150 ..
Instruction		
1917–18	$3 869 ..	
1916–17	3 383 ..	
		$481 ..
Operation		
1917–18	$492 ..	
1916–17	471 ..	
		$21 ..
Maintenance		
1917–18	$244 ..	
1916–17	136 ..	
		$108 ..
Auxiliary		
1917–18	$471 ..	
1916–17	465 ..	
		$6 ..

Schoharie county — *Continued*

Town of Cobleskill

	Assessed valuation
Tax 1918	$8 075 48
Real tax 1917	5 793 25
Real increase	$2 264 23

Expenditures 1916–17 and budget 1917–18

Fixed charges		
1917–18	$42	..
1916–17	46	..
	$2	..
Debt		
1917–18	$475	..
1916–17	.....	
Outlay		
1917–18	.....	
1916–17	.....	
Total		
1917–18	$5 748	..
1916–17	4 511	..
	$1 237	..

Town of Conesville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	Contract	$26 300	.....
2	1	39 509	.00940
3	1	24 000	.01337
4	1	20 497	.01639
5	Contract	13 750	.....
6	1	22 660	.01509
7	1	49 507	.00355
8	1	20 380	.01394
9	1	41 668	.00500
10	1	25 464	.01418
11	Contract	16 745	.00939
Total	8	$300 480	.00851
Average rate		.....	.0111
Total 1917–18		$317 685	.01032
Balance 1917		$113 84	
Balance 1916		86 07	
		$27 77	
Tax 1917		$2 557 24	
		27 77	
Real tax		$2 529 47	
Tax 1918		$3 281 17	
Real tax		2 529 47	
Real increase		$751 70	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$150	..
1916–17	3 17	
	$146 83	
Instruction		
1917–18	$4 100	..
1916–17	4 112 08	
	$12 08	
Operation		
1917–18	$365	..
1916–17	202 94	
	$162 06	
Maintenance		
1917–18	$215	..
1916–17	21 94	
	$193 06	
Auxiliary		
1917–18	$190	..
1916–17	85	..
	$105	..
Fixed charge		
1917–18	$20	..
1916–17	41 09	
	$21 09	
Debt service		
1917–18	$200	..
1916–17	208 83	
	$8 83	
Outlay		
1917–18	$100	..
1916–17	75 76	
	$24 24	
Total		
1917–18	$5 340	..
1916–17	4 750 81	
	$589	

Schoharie county — *Continued*

Town of Esperance

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$99 200	.0065
2	1	40 998	.0086
3	1	55 460	.0058
4	1	56 387	.0057
5	2	271 483	.0053
6	1	107 000	.0050
7	1	164 223	.0023
Total	8	$794 751	.0051
Average rate			.0056
Total 1917–18		$827 339	.0064
Balance 1916		$332 40	
Balance 1917		188 19	
		$144 11	
Tax 1917		4 027 83	
Real tax 1917		$4 172 02	
Tax 1918		$5 294 97	
Real tax 1917		4 172 02	
Real increase		$1 122 95	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$285 ..	
1916–17	.....	
Instruction		
1917–18	$4 475 ..	
1916–17	3 810 25	
		$664 75
Operation		
1917–18	$725 ..	
1916–17	722 92	
		$2 08
Maintenance		
1917–18	$500 ..	
1916–17	443 64	
		$56 36
Auxiliary		
1917–18	$90 ..	
1916–17	200 22	
		$110 22
Fixed charges		
1917–18	$69 97	
1916–17	23 85	
		$46 12
Debt		
1917–18	$100 ..	
1916–17	.....	
Outlay		
1917–18	$50 ..	
1916–17	.....	
Total		
1917–18	$6 294 97	
1916–17	5 200 88	
		$1 094 09

Town of Fulton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$40 705	.0073
2	1	103 000	.0026
3	1	16 125	.0020
4	1	101 138	.0017
5	1	15 150	.0063
6	1	24 825	.0125
7	..	.....	.....
8	1	35 853	.0050
9	1	27 900	.0064
10	..	.....	.....
11	1	34 128	.0079
12	1	11 650	.0159
13	1	25 544	.0102
14	1	30 956	.0078
15	1	100 935	.0052
Total	13	$305 831	.0053
Average rate			.0069
Total 1917–18		$553 789	.0087
Balance 1916		$355 90	
Balance 1917		283 70	
		$72 20	
Tax 1917		3 058 31	
Real tax 1917		$3 130 51	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$125 ..	
1916–17	155 41	
		$30 41
Instruction		
1917–18	$3 316 ..	
1916–17	5 234 76	
		$1 918 76
Operation		
1917–18	$546 ..	
1916–17	401 78	
		$144 22
Maintenance		
1917–18	$175 ..	
1916–17	131 62	
		$43 38
Auxiliary		
1917–18	$425 ..	
1916–17	217 45	
		$207 55
Fixed charges		
1917–18	$50 ..	
1916–17	16 42	
		$33 58

Schoharie county — *Continued*

Town of Fulton

	Assessed valuation
Tax 1918	$4 817 96
Real tax 1917	3 130 51
Real increase	$1 687 45

Expenditures 1916–17 and budget 1917–18

Debt		
1917–18	$100	..
1916–17	146	69
	$46	69
Outlay		
1917–18	$80	96
1916–17	.....	
Total		
1917–18	$4 817	96
1916–17	6 304	13
	$1 486	17

Town of Gilboa

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$107 896	.00439
2	1	41 671	.00897
3	1	19 216	.01133
4	1	36 377	.00900
5	1	49 047	.00463
6	1	17 728	.01222
7	1	92 789	.00507
8	1	29 259	.01345
9	1	11 927	.02305
10	1	25 464	.01088
11	1	28 255	.00980
12	1	42 280	.00923
13	1	30 902	.01133
14	1	62 187	.00546
15	Contract	18 650	.00163
Total	14	$613 648	.00756
Average rate		.....	.0096
Total 1917–18		$612 695	.00886
Balance 1916		$325 27	
Balance 1917		292 05	
		$30 22	
Tax 1917		4 642 29	
Real tax		$4 672 51	
Tax 1918		$5 427 79	
Real tax		4 672 51	
Real increase		$755 28	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$150	..
1916–17	11	42
	$138	58
Instruction		
1917–18	$6 565	..
1916–17	6 886	65
	$321	65
Operation		
1917–18	$595	..
1916–17	464	79
	$130	21
Maintenance		
1917–18	$425	..
1916–17	48	78
	$376	22
Auxiliary		
1917–18	$300	..
1916–17	96	75
	$203	25
Fixed charges		
1917–18	$30	..
1916–17	82	95
	$52	95
Debt service		
1917–18	$330	..
1916–17	159	57
	$170	43
Outlay		
1917–18	$100	..
1916–17	1 212	99
	$1 112	99
Total		
1917–18	$8 495	..
1916–17	8 963	90
	$468	90

Town of Jefferson

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$15 640	.0204
2	5	209 080	.0153
3	1	19 346	.0137
4	1	24 600	.0103
5	1	39 080	.0087
6	1	37 200	.0081
7	1	18 413	.0148
8	1	36 230	.0060
9	1	48 680	.0078
Total	13	$448 269	.0124

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$230	..
1916–17	36	25
	$193	75
Instruction		
1917–18	$7 210	..
1916–17	6 718	30
	$491	70

Schoharie county — *Continued*

Town of Jefferson

	Assessed valuation	Tax rate 1916–17
Average rate	.....	.0116
Total 1917–18	$456 215	.015
Balance 1917	$253 76	
Balance 1916	228 53	
	$25 23	
Tax 1917	$5 561 77	
	25 23	
Real tax	$5 536 54	
Tax 1918	$6 843 22	
Real tax	5 536 54	
Real increase	$1 306 68	

Expenditures 1916–17 and budget 1917–18

Operation		
1917–18	$970 ..	
1916–17	767 30	
		$202 70
Maintenance		
1917–18	$350 ..	
1916–17	464 78	
		$114 78
Auxiliary		
1917–18	$675 ..	
1916–17	669 ..	
		$6 ..
Fixed charges		
1917–18	$30 ..	
1916–17	100 62	
		$70 62
Debt service		
1917–18	.....	
1916–17	$51 25	
Outlay		
1917–18	$250 ..	
1916–17	75 67	
		$174 33
Total		
1917–18	$9 715 ..	
1916–17	8 883 17	
		$831 83

Town of Middleburg

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	9	$655 000	.0092
2	1	20 425	.0101
3	1	19 984	.0096
4	1	26 500	.0106
5	1	80 745	.0036
6	1	66 881	.0045
7	1	18 675	.0112
8	1	69 355	.0060
9	1	38 325	.0046
10	1	49 920	.0064
11	1	15 825	.0141
Total	19	$1 061 635	.0081
Average rate		.....	.0081
Total 1917–18		$1 079 276	.0095
Balance 1916		$588 38	
Balance 1917		197 08	
		$391 30	
Tax 1917		8 680 55	
Real tax 1917		$9 071 85	
Tax 1918		$11 000 ..	
Real tax 1917		9 071 85	
Real increase		$1 928 15	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$395 ..	
1916–17	239 79	
		$155 21
Instruction		
1917–18	$11 130 ..	
1916–17	9 991 66	
		$1 138 34
Operation		
1917–18	$1 470 ..	
1916–17	1 202 77	
		$267 23
Maintenance		
1917–18	$500 ..	
1916–17	327 89	
		$172 11
Auxiliary		
1917–18	$160 ..	
1916–17	347 29	
		$187 29
Fixed charges		
1917–18	$115 ..	
1916–17	277 87	
		$162 87
Debt		
1917–18	$335 ..	
1916–17	879 57	
		$544 57
Outlay		
1917–18	$350 ..	
1916–17	.....	
Total		
1917–18	$14 455 ..	
1916–17	13 266 84	
		$1 188 16

Schoharie county — *Continued*

Town of Richmondville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$76 001	.00399
3	1	33 485	.00808
6	1	42 930	.00528
7	1	44 680	.00570
8	1	138 912	.00250
9	Contract	32 725	.00331
11	5	518 507	.00734
12	1	139 632	.00259
Total	11	$1 026 872	.0055
Average rate			.00497
Total 1917–18		$1 046 386	.0077
Balance 1916		$452 74	
Balance 1917		327 53	
		$125 21	
Tax 1917		5 729 21	
Real tax 1917		$5 854 42	
Tax 1918		$8 057 48	
Real tax 1917		5 854 42	
Real increase		$2 203 06	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$525	..
1916–17	84	..
	$441	..
Instruction		
1917–18	$7 042	..
1916–17	5 678	..
	$1 364	..
Operation		
1917–18	$930	..
1916–17	805	..
	$125	..
Maintenance		
1917–7	$400	..
1916–17	151	..
	$249	..
Auxiliary		
1917–18	$290	..
1916–17	287	..
	$3	..
Fixed charges		
1917–18	$40	..
1916–17	144	..
	$104	..
Debt		
1917–18	$640	..
1916–17	660	..
	$20	..
Outlay		
1917–18	$125	..
1916–17	.....	
Total		
1917–18	$9 992	..
1916–17	7 809	..
	$2 183	..

Town of Schoharie

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	10	$582 000	.0137
2	1	64 462	.0048
3	1	59 700	.0045
4	1	78 049	.0050
5	2	211 350	.0055
6	1	102 448	.005
Total	16	$1 098 009	.0097
Average rate			.0064
Total 1917–18		$1 107 711	.0102
Balance 1916		$361 49	
Balance 1917		234 13	
		$127 36	
Tax 1917		10 672 87	
Real tax 1917		$10 800 23	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$350	..
1916–17	132	87
	$217	13
Instruction		
1917–18	$8 898	..
1916–17	9 463	08
	$565	08
Operation		
1917–18	$1 585	..
1916–17	1 706	68
	$121	68
Maintenance		
1917–18	$235	..
1916–17	469	77
	$234	77

Schoharie county — *Continued*

Town of Schoharie

	Assessed valuation
Tax 1918	$11 279 ..
Real tax 1917	10 800 23
Real increase	$478 77

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$250 ..
1916–17	288 27
	$38 27
Fixed charges	
1917–18	$35 ..
1916–17	251 44
	$216 44
Debt	
1917–18	$1 000 ..
1916–17	3 905 58
	$2 905 58
Outlay	
1917–18	$305 ..
1916–17	53 69
	$251 31
Total	
1917–18	$12 658 ..
1916–17	16 271 38
	$3 613 38

Town of Seward

Dist.	Teachers	Assessed valuation	Tax rate 1916–19
1	1	$34 140	.00579
2	1	101 065	.00345
3	Contract	16 930	.....
4	Contract	38 430	.00659
5	1	70 489	.00449
6	1	38 728	.00645
7	1	79 335	.00759
8	1	82 812	.00500
9	1	20 930	.01090
10	1	92 562	.00509
12	1	58 256	.00660
Total	9	$633 677	.0054
Average rate		.....	.00619
Total 1917–18		$633 677	.0098
Balance 1916		$391 62	
Balance 1917		375 73	
		$15 89	
Tax 1917		3 468 27	
Real tax		$3 484 16	
Tax 1918		$6 120 ..	
Real tax 1917		3 484 16	
Real increase		$2 635 84	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$201 ..
1916–17	4 ..
	$197 ..
Instruction	
1917–18	$4 429 ..
1916–17	4 077 ..
	$352 ..
Operation	
1917–18	$425 ..
1916–17	449 ..
	$24 ..
Maintenance	
1917–18	$110 ..
1916–17	71 ..
	$39 ..
Auxiliary	
1917–18	$615 ..
1916–17	463 ..
	$152 ..
Fixed charges	
1917–18	$54 ..
1916–17	36 ..
	$18 ..
Debt	
1917–18	$376 ..
1916–17	3 ..
	$373 ..
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$6 210 ..
1916–17	5 103 ..
	$1 107 ..

Schoharie county — *Continued*

Town of Sharon

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	6	$526 002	.00816
2	1	65 890	.00682
3	1	81 000	.00410
4	1	68 935	.00544
5	Contract	43 780	.00797
6	1	74 875	.00705
7	1	94 040	.00584
8	1	72 230	.00516
9	1	33 515	.00828
10	1	58 955	.00557
11	Contract	59 745	.00479
12	1	43 485	.00597
13	1	70 000	.00642
14	1	66 116	.00544
Total	17	$1 358 658	.0067
Average rate		.....	.00621
Total 1917–18		$1 396 733	.0073
Balance 1916		$594 06	
Balance 1917		388 88	
		$205 18	
Tax 1917		9 215 86	
Real tax 1917		$9 421 04	
Tax 1918		$10 161 14	
Real tax 1917		9 421 04	
		$740 10	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$240	..
1916–17	59	..
	$181	..
Instruction		
1917–18	$8 673	..
1916–17	8 992	..
	$319	..
Operation		
1917–18	$2 050	..
1916–17	1 730	..
	$320	..
Maintenance		
1917–18	$225	..
1916–17	356	..
	$131	..
Auxiliary		
1917–18	$100	..
1916–17	101	..
	$1	..
Fixed charges		
1917–18	.....	
1916–17	12	..
Debt		
1917–18	$400	..
1916–17	736	..
	$336	..
Outlay		
1917–18	$1 500	..
1916–17	970	..
	$ 630	..
Total		
1917–18	$13 188	..
1916–17	12 956	..
	$ 232	..

Town of Summit

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	Contract	$19 935	.0020
2	1	79 137	.0048
3	1	26 166	.0092
5	1	35 075	.0072
6	1	14 204	.0158
7	1	26 383	.0108
8	1	32 263	.0080
9	1	23 459	.0077
10	1	16 564	.0077
11	1	29 449	.0111
12	1	14 367	.0168
13	1	28 519	.0089
14	2	75 559	.0085
15	1	23 566	.0124
Total	14	$446 646	.0084
Average rate		.....	.0093
Total 1917–18		$618 226	.0122
Balance 1917		$197 30	
Balance 1916		138 13	
		$59 17	
Tax 1917		$3 766 21	
		59 17	
Real tax		$3 707 04	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$170	..
1916–17	6	..
	$164	..
Instruction		
1917–18	$6 020	..
1916–17	5 611	..
	$409	..
Operation		
1917–18	$385	..
1916–17	372	..
	$13	..
Maintenance		
1917–18	$637	..
1916–17	134	..
	$503	..
Fixed charges		
1917–18	$75	..
1916–17	64	..
	$11	..
Debt service		
1917–18	.....	
1916	$1	..

Schoharie county — *Concluded*

Town of Summit

	Assessed valuation
Tax 1918	$7 542 36
Real tax 1917	3 707 04
Real increase	$3 835 32

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$255 ..
1916–17	236 ..
	$19 ..
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$7 542 ..
1916–17	6 424 ..
	$1 118 ..

Town of Wright

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$79 950	.0097
2	1	91 432	.0059
3	1	56 062	.0055
4	1	32 764	.0079
5	1	26 486	.0074
6	1	27 985	.0089
7	1	38 111	.0072
8	1	45 225	.0057
9	Contract	23 775	.0065
10	1	40 764	.0043
Total	9	$462 554	.0059
Average rate		.....	.0069
Total 1917–18		$457 767	.0082

Balance 1916	$216 17
Balance 1917	209 59
	$6 58
Tax 1917	2 747 33
Real tax 1917	$2 753 91
Tax 1918	$3 900 ..
Real tax 1917	2 753 91
	$1 146 09

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$215 ..
1916–17	.....
Instruction	
1917–18	$4 332 ..
1916–17	3 831 50
	$500 50
Operation	
1917–18	$350 ..
1916–17	396 47
	$46 47
Maintenance	
1917–18	$50 ..
1916–17	114 48
	$64 48
Auxiliary	
1917–18	$55 ..
1916–17	78 59
	$23 59
Fixed charges	
1917–18	$25 ..
1916–17	9 47
	$15 53
Debt	
1917–18	$354 ..
1916–17	.....
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$5 381 ..
1916–17	4 430 51
	$950 49

Schuyler county

Town of Catharine

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$9 072	.0210
2	Contract	18 800	.0050
3	1	25 777	.0109
4	1	15 900	.0151
5	Contract	8 185	.....
6	1	25 045	.0089
7	1	59 568	.0040
8	1	51 722	.0050
9	1	74 369	.0060
10	5	240 022	.0121
11	1	19 712	.0130
12	2	98 383	.0528
Total	15	$646 555	.0161

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$175 ..
1916–17	44 75
	$130 25
Instruction	
1917–18	$7 400 ..
1916–17	7 184 60
	$215 40
Operation	
1917–18	$1 075 ..
1916–17	1 099 36
	$24 36

Schuyler county — *Continued*

Town of Catharine

	Assessed valuation	
Average rate	.....	.0139
Total 1917–18	$589 759	.0124
Balance 1916	$310 43	
Balance 1917	34 80	
	$275 63	
Tax 1917	$10 415 75	
Real tax	$10 691 38	
Tax 1918	$7 313 01	
Real tax 1917	10 691 38	
Real increase	$3 378 37	

Expenditures 1916–17 and budget 1917–18

Maintenance	
1917–18	$500 ..
1916–17	621 68
	$121 68
Auxiliary	
1917–18	$100 ..
1916–17	541 55
	$441 55
Fixed charges	
1917–18	$100 ..
1916–17	177 89
	$77 89
Debt service	
1917–18	$580 ..
1916–17	99 04
	$480 96
Outlay	
1917–18	$70 ..
1916–17	5 238 27
	$5 168 27
Total	
1917–18	$10 000 ..
1916–17	15 007 14
	$5 007 14

Town of Cayuta

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$139 068	.0059
3	1	86 792	.0036
4	1	17 009	.0100
Total	4	$242 869	.0053
Average rate		.....	.0065
Total 1917–18		$246 086	.007846
Balance 1916		$121 64	
Balance 1917		120 67	
		$0 97	
Tax 1917		$1 291 72	
Real tax		$1 292 69	
Tax 1918		$1 930 79	
Real tax 1917		1 292 69	
Real increase		$638 10	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$125 ..
1916–17	.....
Instruction	
1917–18	$2 075 ..
1916–17	1 675 34
	$399 66
Operation	
1917–18	$255 ..
1916–17	156 90
	$98 10
Maintenance	
1917–18	$100 ..
1916–17	118 28
	$18 28
Auxiliary	
1917–18	$35 ..
1916–17	20 ..
	$15 ..
Fixed charges	
1917–18	$20 ..
1916–17	18 32
	$1 68
Total	
1917–18	$2 610 ..
1916–17	1 988 84
	$621 16

Town of Dix

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$35 400	.00800
3	1	31 150	.00667
4	1	18 250	.00643
5	1	53 690	.00523
6	1	41 050	.00800

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$435 ..
1916–17	17 07
	$417 93

Schuyler county — *Continued*

Town of Cayuta

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
7	1	36 215	.00898
8	1	39 500	.00700
9	1	89 885	.00339
10	1	64 955	.00448
11	2	98 793	.01055
12	1	57 868	.00511
13	1	24 990	.00903
14	1	49 950	.00580
Total	14	$641 696	.00676
Average rate			.00682
Total 1917–18		$676 905	.0076
Balance 1916		$535 55	
Balance 1917		115 10	
		$420 45	
Tax 1917		4 342 22	
Real tax 1917		$4 762 47	
Balance 1918		$5 144 ..	
Real tax 1917		4 762 67	
Real increase		$381 33	

Expenditures 1916–17 and budget 1917–18

Instruction		
1917–18	$5 160 ..	
1916–17	5 192 57	
		$32 57
Operation		
1917–18	$765 ..	
1916–17	603 46	
		$161 54
Maintenance		
1917–18	$600 ..	
1916–17	582 30	
		$17 70
Auxiliary		
1917–18	$190 ..	
1916–17	69 75	
		$120 25
Fixed charges		
1917–18	$50 ..	
1916–17	63 64	
		$13 64
Debt		
1917–18	$30 ..	
1916–17	408 27	
		$378 27
Outlay		
1917–18	$50 ..	
1916–17	.....	
Total		
1916–17	$7 280 ..	
1916–17	6 937 06	
		$342 94

Town of Hector

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$111 036	.0033
3	1	44 190	.0069
4	1	94 812	.005
5	1	37 171	.0088
6	Contract	123 062	.0029
8	1	63 635	.005
9	1	39 980	.0075
10	1	35 019	.008
11	1	52 321	.008
12	1	48 945	.0067
13	1	39 272	.006
15	4	245 632	.0077
16	1	105 816	.003
17	1	53 575	.007
18	1	37 861	.0084
19	1	33 855	.007
20	1	33 016	.0113
21	1	48 735	.006
22	1	35 582	.0071
23	2	109 689	.0085
24	1	72 469	.006
25	Contract	25 402	.0014
26	1	90 156	.0044
27	1	29 673	.0079
28	1	23 836	.0100
29	1	22 360	.0112
30	1	31 500	.007
31	1	49 594	.0055
32	1	65 730	.0055
33	1	37 470	.0093

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$1 050 ..	
1916–17	48 ..	
		$1 002 ..
Instruction		
1917–18	$18 300 ..	
1916–17	16 340 ..	
		$1 960 ..
Operation		
1917–18	$2 000 ..	
1916–17	1 952 ..	
		48 ..
Maintenance		
1917–18	$600 ..	
1916–17	1 302 ..	
		$702 ..
Auxiliary		
1917–18	$1 525 ..	
1916–17	1 121 ..	
		$404 ..
Fixed charges		
1917–18	$400 ..	
1916–17	349 ..	
		$51 ..

Schuyler county — *Continued*

Town of Hector

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
34	1	20 058	.0140
35	1	61 434	.006
36	2	116 333	.008
37	Contract	52 036	.0045
Total	36	$2 091 795	.00636
Average rate			.0069
Total 1917–18		$2 151 860	.0085
Balance 1916		$2 227 73	
Balance 1917		1 159 09	
		$1 068 64	
		$13 315 55	
Tax 1917			
Real tax		14 384 19	
Tax 1918		$18 290 81	
Real tax 1917		14 384 19	
Real increase		$3 906 62	

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	.....
1916–17	$1 159 ..
Total	
1917–18	$23 875 ..
1916–17	22 622 ..
	$1 253 ..

Town of Montour

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$93 432	.0037
2	1	87 450	.0045
4	1	69 510	.0050
5	7	520 007	.0070
6	1	34 255	.0052
7	Contract	66 125	.0011
Total	11	$870 779	.0057
Average rate			.0044
Total 1917–18		$833 526	.012
Balance 1916		$1 522 02	
Balance 1917		709 80	
		$812 22	
Tax 1917		4 989 78	
Real tax		$5 802 00	
Tax 1918		$9 053 00	
Real tax 1917		5 802 00	
Real increase		$3 251 00	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$325 ..
1916–17	106 10
	$218 90
Instruction	
1917–18	$9 004 ..
1916–18	5 795 65
	$3 208 35
Operation	
1917–18	$925 ..
1916–17	786 61
	$138 39
Maintenance	
1917–18	$500 ..
1916–17	241 42
	$258 58
Auxiliary	
1917–18	$210 ..
1916–17	261 02
	$51 02
Fixed charges	
1917–18	$75 ..
1916–17	91 18
	$16 18
Outlay	
1917–18	.....
1916–17	$102 08
Total	
1917–18	$11 039 ..
1916–17	7 384 06
	$3 654 94

Schuyler county — *Continued*

Town of Orange

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$21 804	.01087
3	1	12 644	.00658
4	1	29 191	.00200
5	Contract	6 317	.00500
6	1	18 080	.01382
7	Contract	13 495	.00676
8	1	39 112	.00946
9	1	18 498	.00794
11	1	24 243	.00926
13	1	12 672	.01420
14	1	19 348	.00825
15	1	8 207	.02206
16	1	11 575	.01773
17	1	28 655	.00720
Total	12	$263 841	.00919
Average rate			.01008
Total 1917–18		$267 331	.0116
Balance 1916		$195 96	
Balance 1917		51 19	
		$138 77	
Tax 1917		2 427 13	
Real tax 1917		$2 665 90	
Tax 1918		$3 101 05	
Real tax 1917		2 565 90	
Real increase		$535 15	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$195 ..	
1916–17	5 ..	
	$190 ..	
Instruction		
1917–18	$4 685 ..	
1916–17	4 432 21	
	$252 79	
Operation		
1917–18	$415 ..	
1916–17	352 18	
	$62 82	
Maintenance		
1917–18	$240 ..	
1916–17	291 26	
	$51 26	
Auxiliary		
1917–18	$450 ..	
1916–17	446 09	
	$3 91	
Fixed charges		
1917–18	$25 ..	
1916–17	51 69	
	$26 69	
Debt		
1917–18	.....	
1916–17	$51 60	
Outlay		
1917–18	.....	
1916–17	.....	
Total		
1917–18	$6 010 ..	
1916–17	5 630 03	
	$379 97	

Town of Reading

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$37 335	.00750
2	1	129 945	.00323
3	1	99 000	.00504
4	1	38 665	.00600
5	1	105 200	.00500
6	1	72 867	.00467
7	1	39 310	.00744
Total	7	$522 322	.00409
Average rate			.00555
Total 1917–18		$562 009	.0072
Balance 1916		189 19	
Balance 1917		24 68	
		$164 51	
Tax 1917		2 591 46	
Real tax 1917		$2 755 97	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$295 ..	
1916–17	6 ..	
	$289 ..	
Instruction		
1917–18	$3 200 ..	
1916–17	2 911 ..	
	$289 ..	
Operation		
1917–18	$375 ..	
1916–17	355 ..	
	$20 ..	
Maintenance		
1917–18	$220 ..	
1916–17	306 ..	
	$86 ..	
Auxiliary		
1917–18	$50 ..	
1916–17	52 ..	
	$2 ..	

Schuyler county — *Concluded*

Town of Reading

	Assessed valuation
Tax 1918	$3 934 69
Real tax 1917	2 755 97
Real increase	$1 178 72

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$7 ..
1916–17	50 ..
	$43 ..
Debt	
1917–18	.....
1916–17	$78 ..
Outlay	
1917–18	$750 ..
1916–17	.....
Total	
1917–18	$4 897 ..
1916–17	3 758 ..
	$1139 ..

Town of Tyrone

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$27 625	.00735
2	1	49 075	.00200
3	1	38 036	.00522
4	1	37 425	.00561
5	1	29 295	.00100
6	1	39 000	.00590
7	.....	28 000	.....
9	1	56 014	.00850
10	1	48 856	.00528
12	1	50 406	.00705
14	1	29 399	.00819
15	1	28 050	.00845
16	2	81 613	.00897
Total	13	$542 734	.00652
Average rate		.....	.00687
Total 1917–18		$574 589	.0085
Balance 1916		$771 06	
Balance 1917		258 37	
		$512 69	
Tax 1917		3 542 11	
Real tax 1917		$4 054 80	
Tax 1918		$4 839 40	
Real tax 1917		4 054 80	
Real increase		$784 60	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$245 ..
1916–17	.....
Instruction	
1917–18	$5 759..
1916–17	5 130..
	$629 ..
Operation	
1917–18	$725 ..
1916–17	484 ..
	$241 ..
Maintenance	
1917–18	$185 ..
1916–17	443 ..
	$258 ..
Auxiliary	
1917–18	292 ..
1916–17	109 ..
	$183 ..
Fixed charges	
1917–18	$50 ..
1916–17	101 ..
	$51 ..
Debt	
1917–18	.....
1916–17	$30 ..
Outlay	
1917–18	.....
1916–17	$107 ..
Total	
1917–18	$7 256 ..
1916–17	6 404 ..
	$852 ..

Seneca county

Town of Covert

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$104 38	.004
3	1	114 224	.0034
4	1	155 030	.0032
5	Contract	90 608	.0035
6	1	89 612	.0038
7	1	49 710	.0053
8	1	94 668	.0055
9	1	48 020	.007
11	1	89 422	.0039
12	1	94 067	.0037
13	Contract	76 627	.005
14	7	517 584	.011
Total	16	$1 523 610	.0064
Average rate			.0049
Total 1917–18		$1 540 949	.008
Balance 1916		$1 147 17	
Balance 1917		512 44	
		$634 73	
Tax 1916–17		9 851 68	
Real tax		$10 486 41	
Tax 1917–18		$12 367 59	
Real tax 1916–17		10 486 41	
Real increase		$1 881 18	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$110 ..	
1916–17	158 ..	
	$48 ..	
Instruction		
1917–18	$10 854 ..	
1916–17	10 308 ..	
	$546 ..	
Operation		
1917–18	$2 215 ..	
1916–17	1 452 ..	
	$763 ..	
Maintenance		
1917–18	$1 140 ..	
1916–17	532 ..	
	$608 ..	
Auxiliary		
1917–18	$375 ..	
1916–17	353 ..	
	$22 ..	
Fixed charges		
1917–18		
1917–18	$57 ..	
1916–17	156 ..	
	$98 ..	
Debt service		
1917–18	.....	
1916–17	$2 604 ..	
Outlay		
1917–18	$250 ..	
1916–17	888 ..	
	$638 ..	
Total		
1917–18	$15 001 ..	
1916–17	16 451 ..	
	$1 450 ..	

Town of Fayette

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$135 488	.00276
2	3	568 244	.00400
3	1	288 845	.00200
4	1	104 893	.00350
5	1	112 188	.00311
6	1	167 808	.00190
7	1	89 017	.00449
8	1	92 511	.00437
9	1	67 121	.00633
10	1	67 127	.00446
11	1	81 250	.00617
12	1	85 472	.00379
13	1	58 765	.00600
14	1	113 208	.00400
15	1	199 806	.00323
16	1	129 897	.00280
Total	18	$2 361 640	.00357
Average rate			.00393
Total 1917–18		$2 393 085	.00585

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$800 ..	
1916–17	.....	
Instruction		
1917–18	$8 150 ..	
1916–17	7 896 60	
	$253 40	
Operation		
1917–18	$1 875 ..	
1916–17	1 714 31	
	$160 69	
Maintenance		
1917–18	$1 745 ..	
1916–17	946 48	
	$798 52	
Auxiliary		
1917–18	$875 ..	
1916–17	169 94	
	$705 06	

Seneca county — *Continued*

Town of Fayette

	Assessed valuation
Balance 1916	$1 044 52
Balance 1917	617 74
	$426 78
Tax 1917	8 436 65
Real tax	$8 863 43
Tax 1918	$14 000 ..
Real tax	8 863 43
Real increase	$5 136 57

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$255 ..
1916–17	117 53
	$137 47
Debt	
1917–18	.....
1916–17	$569 57
Outlay	
1917–18	$300 ..
1916–17	160 75
	$139 25
Total	
1917–18	$14 000 ..
1916–17	11 575 18
	$2 424 82

Town of Junius

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$83 630	.00538
2	1	107 108	.00299
3	1	68 763	.00579
4	1	93 664	.00427
5	1	87 727	.00449
6	1	91 940	.00459
7	1	105 650	.00364
Total	7	$638 482	.00402
Average rate		.....	.00445
Total 1917–18		$656 272	.006095
Balance 1916		$450 84	
Balance 1917		410 64	
		$40 20	
Tax 1917		2 772 59	
Real tax		$2 812 79	
Tax 1918		$4 000 ..	
Real tax 1917		2 812 79	
Real increase		$1 197 21	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$440 ..
	.....
Instruction	
1917–18	$3 320 ..
1916–17	2 974 67
	$345 33
Operation	
1917–18	$625 ..
1916–17	338 18
	$286 82
Maintenance	
1917–18	$245 ..
1916–17	172 72
	$72 28
Auxiliary	
1917–18	$170 ..
1916–17	85 62
	$84 38
Fixed charges	
1917–18	.....
1916–17	$44 30
Debt	
1917–18	.....
1916–17	.....
Outlay	
1917–118	$35 ..
1916–17	106 93
	$71 93
Total	
1917–18	$4 835 ..
1916–17	3 722 42
	$1 112 58

Seneca county — *Continued*

Town of Lodi

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$68 006	.00519
3	1	212 350	.00263
4	1	211 856	.00221
6	5	393 619	.01351
7	1	96 979	.00360
8	1	99 204	.00550
9	1	88 214	.....
Total	11	$1 170 228	.00676
Average rate		.....	.00520
Total 1917–18		$1 161 522	.00972
Balance 1917		$912 90	
Balance 1916		269 19	
		$643 71	
Tax 1917		$7 916 27	
		643 71	
Real tax 1917		$7 272 56	
Tax 1918		$11 290	
Real tax 1911		7 272 56	
Real increase		$4 017 44	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$415 ..	
1916–17	72 17	
		$342 03
Instruction		
1917–18	$6 885 ..	
1916–17	5 909 78	
		$975 22
Operation		
1917–18	$1 280 ..	
1916–17	1 098 09	
		$181 91
Maintenance		
1917–18	$735 ..	
1916–17	61 27	
		$673 73
Auxiliary		
1917–18	$125 ..	
1916–17	132 66	
		$7 66
Fixed charges		
1917–18	$230 ..	
1916–17	65 64	
		$164 36
Debt		
1917–18	$1 470 ..	
1916–17	1 682 32	
		$212 32
Outlay		
1917–18	$150 ..	
1916–17	213 09	
		$63 09
Total		
1917–18	$11 290 ..	
1916–17	9 235 03	
		$2 054 98

Town of Ovid

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	9	$547 428	.01298
2	1	130 443	.00315
3	1	178 515	.00330
4	1	91 427	.00519
5	1	130 234	.00320
6	1	125 276	.00220
7	1	118 451	.00314
8	1	190 904	.00209
9	1	114 373	.00389
Total	17	$1 627 051	.00644
Average rate		.....	.00434
Total 1917–18		$1 992 496	.008502 (Dist. 1)
			.00677 (Dist. 2–9)
Balance 1916		$598 69	
Balance 1917		327 28	
		$271 41	
Tax 1917		10 493 37	
Real tax 1917		$10 764 78	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$620 ..	
1916–17	235 13	
		$348 87
Instruction		
1917–18	$8 295 ..	
1916–17	9 465 21	
		$1 170 21
Operation		
1917–18	$2 040 ..	
1916–17	1 957 60	
		$82 40
Maintenance		
1917–18	$559 ..	
1916–17	336 60	
		$222 40
Auxiliary		
1917–18	$260 ..	
1916–17	193 69	
		$66 31

Seneca county — *Continued*

Town of Ovid

	Assessed valuation
Tax 1918	$14 551 50
Real tax 1917	10 764 78
Real increase	$3 786 72

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$425 50
1916–17	182 89
	$242 61
Debt service	
1917–18	$2 340 ..
1916–17	4 972 79
	$2 632 79
Outlay	
1917–18	$12 ..
1916–17	262 63
	$250 63
Total	
1917–18	$14 551 50
1916–17	17 606 54
	$3 055 04

Town of Romulus

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$72 046	.00693
2	1	136 891	.00365
3	3	729 917	.00187
4	1	117 479	.00353
5	3	235 104	.00927
6	1	187 920	.00191
8	1	292 430	.00195
Total	11	$1 771 697	.00332
Average rate		.....	.00418
Total 1917–18		$1 478 679	.005314

Balance 1916	$1 950 32
Balance 1917	1 282 69
	$667 63
Tax 1917	5 893 71
Real tax 1917	$6 561 34
Tax 1918	$7 858 06
Real tax 1917	6 561 34
Real increase	$1 296 72

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	.....
1916–17	$340 ..
Instruction	
1917–18	$5 206 ..
1916–17	6 114 78
	$908 78
Operation	
1917–18	$1 360 ..
1916–17	1 103 98
	$256 02
Maintenance	
1917–18	$325 72
1916–17	219 89
	$105 83
Auxiliary	
1917–18	$155 ..
1916–17	125 67
	$29 33
Fixed charges	
1917–18	$118 ..
1916–17	147 16
	$29 16
Debt service	
1917–18	$353 34
1916–17	652 86
	$299 52
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$8 364 34
1916–17	7 858 06
	$506 28

Seneca county — *Continued*

Town of Tyre

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$87 254	.00360
3	1	73 065	.00362
4	1	123 366	.00240
5	1	62 668	.00472
6	1	82 802	.00426
8	1	78 840	.00467
9	1	80 583	.00360
Total	7	$584 578	.00414
Average rate		.....	.00383
Total 1917–18		$596 375	.006707
Balance 1916		$226 55	
Balance 1917		104 80	
		$121 75	
Tax 1917		2 420 56	
Real tax		$2 542 31	
Tax 1918		$4 000 ..	
Real tax 1917		2 542 31	
Real increase		$1 457 69	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$305 ..
1916–17.....	.....
Instruction	
1917–18.....	$3 220 ..
1916–17.....	2 839 33
	$380 67
Operation	
1917–18.....	$680 ..
1916–17.....	359 07
	$320 93
Maintenance	
1917–18.....	$350 ..
1916–17.....	119 89
	$230 11
Auxiliary	
1917–18.....	$145 ..
1916–17.....	103 09
	$41 91
Fixed charges	
1917–18.....	$50 ..
1916–17.....	33 14
	$16 86
Debt	
1917–18.....	.....
1916–17.....	$26 50
Outlay	
1917–18.....	$100 ..
1916–17.....	.....
Total	
1917–18.....	$4 850 ..
1916–17.....	3 481 02
	$1 368 98

Town of Seneca Falls

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$103 371	.00340
3	1	119 904	.00326
4	1	272 515	.00142
5	Contract	67 165	.00424
6	1	134 213	.00252
7	1	139 185	.00251
Total	5	$836 353	.00251
Average rate		.....	.00289
Total 1917–18		$899 915	.00444
Balance 1917		$309 64	
Balance 1916		201 42	
		$108 22	
Tax 1917		$2 104 88	
		108 22	
Real tax		$1 996 66	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18.....	$325 ..
1916–17.....	.....
Instruction	
1917–18.....	$2 050 ..
1916–17.....	2 017 45
	$487 55
Operation	
1917–18.....	$700 ..
1916–17.....	403 67
	$296 33
Maintenance	
1917–18.....	$750 ..
1916–17.....	88 45
	$661 55
Auxiliary	
1917–18.....	$450 ..
1916–17.....	222 50
	$227 50

Seneca county — *Continued*

Town of Seneca Falls

	Assessed valuation
Tax 1918	$4 000 ..
Real tax 1917	1 996 66
Real increase	$2 003 34

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	.....
1916–17	$29 97
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$4 730 ..
1916–17	2 762 04
	$1 967 96

Town of Varick

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$62 284	.00481
2	1	98 390	.00426
3	1	89 349	.00392
4	1	65 339	.00500
5	1	102 279	.00374
6	1	50 505	.00475
7	1	268 592	.00250
8	1	90 707	.00465
9	1	85 198	.00481
Total	9	$912 643	.00387
Average rate		.....	.00427
Total 1917–18		$908 325	.00652
Balance 1916		$580 99	
Balance 1917		303 50	
		$277 49	
Tax 1917		3 534 31	
Real tax 1917		$3 811 80	
Tax 1918		$5 924 70	
Real tax 1917		3 811 80	
Real increase		$2 112 90	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$370 ..
1916–17	.....
Instruction	
1917–18	$4 725 ..
1916–17	4 042 70
	$682 30
Operation	
1917–18	$692 ..
1916–17	464 54
	$227 46
Maintenance	
1917–18	$975 ..
1916–17	337 74
	$637 26
Auxiliary	
1917–18	$180 ..
1916–17	80 40
	$99 60
Fixed charges	
1917–18	$110 ..
1916–17	57 67
	$52 33
Debt service	
1917–18	.....
1916–17	$3 60
Outlay	
1917–18	.....
1916–17	$163 72
Total	
1917–18	$7 052 ..
1916–17	5 150 37
	$1 901 63

Seneca county — *Concluded*

Town of Waterloo

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$126 284	.00294
3	1	140 178	.00221
4	1	92 501	.00321
5	2	608 555	.00296
7	1	68 279	.00555
Total	6	$1 035 797	.00306
Total			
Average rate		.....	.00335
Total 1917–18		$1 031 625	.0054
Balance 1916		$971 66	
Balance 1917		641 38	
		$330 28	
Tax 1917		3 170 48	
Real tax		$3 500 76	
Tax 1918		$5 570 78	
Real tax 1917		3 500 76	
Real increase		$2 070 02	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$345 ..	
1916–17	.....	
	$345 ..	
Instruction		
1917–18	$3 300 ..	
1916–17	2 582 80	
	$717 20	
Operation		
1917–18	$700 ..	
1916–17	722 71	
	$22 71	
Maintenance		
1917–18	$650 ..	
1916–17	303 09	
	$346 91	
Auxiliary		
1917–18	$75 ..	
1916–17	71 31	
	$3 69	
Fixed charges		
1917–18	$50 ..	
1916–17	35 86	
	$14 14	
Debt service		
1917–18	$450 ..	
1916–17	448 ..	
	$2 ..	
Outlay		
1917–18	.....	
1916–17	$71 ..	
Total		
1917–18	$5 570 ..	
1916–17	4 234 77	
	$1 335 23	

Steuben county

Town of Addison

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$33 780	.00435
3	1	32 228	.00829
4	Contract	41 000	.00195
5	1	54 052	.00496
Total	3	$161 060	.00473
Average rate		.....	.00488
Total 1917–18		$167 050	.006207
Balance 1917		$36 75	
Balance 1916		34 53	
		$1 82	
Tax 1917		$763 07	
		1 82	
Real tax		$761 25	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$90 ..	
1916–17	.....	
Instruction		
1917–18	$1 231 ..	
1916–17	1 197 20	
	$33 80	
Operation		
1917–18	$145 ..	
1916–17	115 42	
	$29 58	
Maintenance		
1917–18	$111 ..	
1916–17	26 54	
	$84 46	

Steuben county — *Continued*

Town of Addison

	Assessed valuation
Tax 1918	$1 036 94
Real tax 1917	761 25
Real increase	$275 69

Expenditures 1916–17 and budget 1917–18

Auxiliary		
1917–18	$31 90	
1916–17	178 50	
		$146 60
Fixed charges		
1917–18	$35 ..	
1916–17	32 27	
		$2 73
Debt service		
1917–18	.....	
1916–17	$21 34	
Outlay		
1917–18	$20 ..	
1916–17	.....	
Total		
1917–18	$1 663 90	
1916–17	1 571 27	
		$92 63

Town of Avoca

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$141 645	.00200
2	7	707 320	.00612
3	1	104 753	.00399
4	1	30 710	.00843
5	2	253 340	.00356
6	1	50 820	.00689
7	1	57 630	.00561
8	1	49 840	.00500
9	1	55 250	.00538
10	1	51 270	.00585
11	1	41 459	.00687
Total	18	$1 544 037	.00518
Average rate		.....	.00542
Total 1917–18		$1 544 037	.0079
Balance 1916		$435 73	
Balance 1917		.....	
		$435 73	
Tax 1917		8 000 62	
Real tax		$8 436 35	
Tax 1918		$12 281 00	
Real tax 1917		8 436 35	
Real increase		$3 844 65	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$433 ..	
1916–17	128 42	
		$304 58
Instruction		
1917–18	$7 100 ..	
1916–17	9 069 63	
		$1 969 63
Operation		
1917–18	$800 ..	
1916–17	1 344 46	
		$544 46
Maintenance		
1917–18	$865 ..	
1916–17	284 57	
		$580 43
Auxiliary		
1917–18	$350 ..	
1916–17	24 50	
		$325 50
Fixed charges		
1917–18	$133 ..	
1916–17	288 26	
		$155 26
Debt service		
1917–18	$1 600 ..	
1916–17	600 90	
		$999 10
Outlay		
1917–18	$1 000 ..	
1916–17	26 83	
		$973 17
Total		
1917–18	$12 281 ..	
1916–17	11 767 57	
		$513 43

Steuben county — *Continued*

Town of Bath

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	6	$367 104	.0097
2	1	34 078	.0070
3	Contract	17 150	.....
4	1	29 500	.0090
6	1	37 450	.0060
7	1	72 250	.0042
8	2	86 900	.0104
9	1	54 781	.0059
10	1	18 350	.0100
11	1	64 152	.0044
12	1	144 776	.0024
13	1	114 265	.0037
14	1	61 700	.0055
15	1	32 100	.0070
16	1	31 100	.0060
17	1	41 550	.0055
19	1	40 150	.0064
20	1	52 840	.0052
21	Contract	19 400	.0039
22	1	30 917	.0062
23	1	35 300	.0080
24	1	98 883	.0030
Total	26	$1 484 696	.0064
Average rate		.....	.0062
Total 1917–18		$1 618 501	.0079
Balance 1917		$1 584 83	
Balance 1916		1 059 50	
		$525 33	
Tax 1917		9 439 19	
Real tax		$8 913 86	
Tax 1918		$12 750 00	
Real tax 1917		8 913 86	
Real increase		$3 836 14	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$665 ..
1916–17	158 29
	$506 71
Instruction	
1917–18	$13 400 ..
1916–17	11 250 38
	$2 149 62
Operation	
1917–18	$1 760 ..
1916–17	1 223 20
	$536 80
Maintenance	
1917–18	$200 ..
1916–17	266 87
	$66 87
Auxiliary	
1917–18	$625 ..
1916–17	509 51
	$115 49
Fixed charges	
1917–18	$50 ..
1916–17	194 96
	$144 96
Debt service	
1917–18	.....
1916–17	$48 21
Outlay	
1917–18	.....
1916–17	$10 33
Total	
1917–18	$16 700 ..
1916–17	13 661 75
	$3 038 25

Town of Bradford

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	Contract	$43 400	.0075
2	3	83 760	.0132
3	1	33 500	.0060
4	1	35 815	.0065
5	1	57 275	.0057
Total	6	$253 650	.0086
Average rate		.....	.0078
Total 1917–18		$255 162	.0109
Balance 1916		$461 64	
Balance 1917		519 09	
		$57 45	
Tax 1917		2 192 90	
Real tax		$2 135 45	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$235 ..
1916–17	23 55
	$211 45
Instruction	
1917–18	$2 664 ..
1916–17	2 741 93
	$77 93
Operation	
1917–18	$325 ..
1916–17	298 44
	$26 56
Maintenanc	
1917–18	$125 ..
1916–17	14 23
	$110 77

Steuben county — *Continued*

Town of Bradford

	Assessed valuation
Tax 1918	$2 800 00
Real tax 1917	2 135 45
Real increase	$664 55

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$700 ..
1916–17	349 50
	$350 50
Fixed charges	
1917–18	$25 ..
1916–17	67 71
	$42 71
Debt service	
1917–18	.....
1916–17	$2 59
Total	
1917–18	$4 074 ..
1916–17	3 497 95
	$576 05

Town of Cameron

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$39 573	.0070
2	1	39 921	.0077
3	Contract	29 838	.0025
4	1	49 502	.0055
5	1	75 658	.0046
6	1	140 743	.0033
7	1	37 166	.0060
8	1	43 525	.0059
9	1	38 083	.0062
10	Contract	25 263	.0024
11	1	31 000	.0065
12	1	23 660	.0093
13	1	22 598	.0086
Total	11	$590 530	.0052
Average rate		.....	.0058
Total 1917–18		$587 650	.0082
Balance 1916		$493 18	
Balance 1917		468 20	
		$24 98	
Tax 1917		3 078 81	
Real tax		$3 103 79	
Tax 1918		$4 817 56	
Real tax 1917		3 103 79	
Real increase		$1 713 77	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$162 ..
1916–17	.....
Instruction	
1917–18	$5 000 ..
1916–17	4 518 46
	$481 54
Operation	
1917–18	$533 ..
1916–17	309 50
	$223 50
Maintenance	
1917–18	$272 ..
1916–17	110 29
	$161 71
Auxiliary	
1917–18	$753 ..
1916–17	364 ..
	$389 ..
Fixed charges	
1917–18	$45 ..
1916–17	65 51
	$20 51
Debt services	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$135 ..
1916–17	.....
Total	
1917–18	$6 900 ..
1916–17	5 367 76
	$1 532 24

Steuben county — *Continued*

Town of Campbell

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	4	$265 855	.0075
3	1	156 429	.0034
4	1	26 565	.0085
5	1	30 565	.0065
6	1	16 140	.0130
7	1	60 646	.0045
8	1	12 645	.0186
9	Contract	122 423	.0020
10	Contract	12 937	.0083
Total	10	$704 205	.0058
Average rate			.0080
Total 1917–18		$712 934	.007
Balance 1916		$649 71	
Balance 1917		464 45	
		$185 26	
Tax 1917		4 019 73	
Real tax		$4 204 99	
Tax 1918		$5 250 ..	
Real tax 1917		4 204 99	
Real increase		$1 045 01	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$270 ..	
1916–17	70 10	
		$199 90
Instruction		
1917–18	$4 868 ..	
1916–17	4 626 19	
		$241 81
Operation		
1917–18	$627 ..	
1916–17	671 01	
		$44 01
Maintenance		
1917–18	$500 ..	
1916–17	201 06	
		$298 94
Auxiliary		
1917–18	$725 ..	
1916–17	545 15	
		$179 85
Fixed charges		
1917–18	$35 ..	
1916–17	179 05	
		$144 05
Outlay		
1917–18	.....	
1916–17	$20 94	
Total		
1917–18	$7 025 ..	
1916–17	6 313 50	
		$711 50

Town of Canisteo

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$51 654	.00537
3	2	80 502	.00900
4	1	61 772	.00590
5	1	39 285	.00694
6	1	60 324	.00501
7	1	24 912	.00925
8	1	35 158	.00778
9	1	14 618	.01706
10	1	53 003	.00659
11	1	74 087	.00438
12	1	119 825	.00360
13	1	10 300	.01827
Total	13	$625 440	.00631
Average rate			.00820
Total 1917–18		$526 863	.0085
Balance 1916		$806 47	
Balance 1917		669 86	
		$136 61	
Tax 1917		3 947 12	
Real tax		$4 083 73	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$275 ..	
1916–17	.....	
Instruction		
1917–18	$5 041 ..	
1916–17	5 001 39	
		$39 61
Operation		
1917–18	$925 ..	
1916–17	482 77	
		$442 23
Maintenance		
1917–18	.....	
1916–17	$407 47	
Fixed charges		
1917–18	.....	
1916–17	$85 27	
Incidentals		
1917–18	$325 ..	
1916–17	.....	

Steuben county — *Continued*

Town of Canisteo

	Assessed valuation
Tax 1918	$5 240 ..
Real tax 1917	4 083 73
Real increase	$1 156 27

Expenditures 1916–17 and budget 1917–18	
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$7 041 ..
1916–17	6 047 73
	$993 27
Auxiliary	
1917–18	$475 ..
1916–17	70 83
	$404 17

Town of Caton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$42 236	.00651
2	1	35 904	.00717
3	1	44 854	.00679
4	1	40 778	.00735
5	1	99 800	.00460
6	Contract	19 940	.....
7	1	44 300	.00591
8	1	43 380	.00793
9	1	49 255	.00607
10	1	30 060	.01000
11	1	47 393	.00633
12	1	19 960	.01503
Total	11	$517 960	.00657
Average rate		.....	.00760
Total 1917–18		$534 750	.009
Balance 1916		$703 76	
Balance 1917		549 09	
		$154 67	
Tax 1917		3 404 61	
Real tax		$3 559 28	
Tax 1918		$4 812 75	
Real tax 1917		3 559 28	
Real increase		$1 253 47	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–8	$240 75
1916–17	8 57
	$232 18
Instruction	
1917–18	$5 555 ..
1916–17	4 497 40
	$1 057 60
Operation	
1917–18	$730 ..
1916–17	419 27
	$310 73
Maintenance	
1917–18	.....
1916–17	$208 04
Auxiliary	
1917–18	$90 ..
1916–17	207 65
	$117 65
Fixed charges	
1917–18	$27 ..
1916–17	81 30
	$54 30
Debt services	
1917–18	.....
1916–17	$115 ..
Outlay	
1917–18	.....
1916–17	$5 ..
Total	
1917–18	$6 642 75
1916–17	5 542 23
	$1 100 52

Town of Cohocton Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
5	8	$480 239	.01016
7	1	112 382	.00350
8	1	125 130	.00400
9	1	47 252	.00544
10	1	40 806	.00823
11	1	43 306	.00699
Total	13	$849 115	.00782

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$260 ..
1916–17	68 10
	$191 90
Instruction	
1917–18	$7 000 ..
1916–17	7 292 15
	$292 15

Steuben county — *Continued*

Town of Cohocton, Unit No. 2

	Assessed valuation	Tax rate 1916–17
Average rate	.....	.00638
Total 1917–18	$849 115	.0084
Balance 1916	$746 87	
Balance 1917	186 02	
	$560 85	
Tax 1917	6 652 98	
Real tax 1917	$7 213 83	
Tax 1918	$7 200 ..	
Real tax 1917	7 213 83	
Real increase	$13 83	

Expenditures 1916–17 and budget 1917–18	
Operation	
1917–18	$1 045 ..
1916–17	1 188 30
	$143 30
Maintenance	
1917–18	$660 ..
1916–17	575 ..
	$85 ..
Auxiliary	
1917–18	$135 ..
1916–17	62 10
	$72 90
Fixed charges	
1917–18	.....
1916–17	$191 95
Debt service	
1917–18	.....
1916–17	$42 10
Outlay	
1917–18	.....
1916–17	$65 70
Total	
1917–18	$9 100 ..
1916–17	9 485 40
	$385 40

Town of Cohocton, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$114 318	.00306
2	1	60 380	.00450
3	9	327 302	.01833
4	1	115 557	.00324
6	1	38 293	.00849
12	1	66 285	.00571
Total	14	$722 135	.01066
Average rate		.....	.00772
Total 1917–18		$722 135	.0125
Balance 1916		$829 42	
Balance 1917		11 86	
		$817 56	
Tax 1917		7 699 38	
Real tax 1917		$8 516 94	
Tax 1918		$9 000 ..	
Real tax 1917		8 516 94	
Real increase		$483 06	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$300 ..
1916–17	104 29
	$195 71
Instruction	
1917–18	$8 700 ..
1916–17	8 038 73
	$661 27
Operation	
1917–18	$1 433 ..
1916–17	1 670 15
	$237 15
Maintenance	
1917–18	$625 ..
1916–17	325 56
	$299 44
Auxiliary	
1917–18	$50 ..
1916–17	70 52
	$20 52
Fixed charges	
1917–18	.....
1916–17	$271 20
Debt service	
1917–18	$1 167 ..
1916–17	1 462 62
	$295 62
Outlay	
1917–18	.....
1916–17	$351 76
Total	
1917–18	$12 275 ..
1916–17	12 294 83
	$19 83

Steuben county — *Continued*

Town of Corning

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$242 015	.00130
2	4	198 882	.00900
3	1	45 760	.00650
4	Contract	72 007	.00300
5	1	31 476	.00585
6	1	19 580	.01133
7	4	119 480	.01434
8	2	152 246	.00859
10	1	18 752	.01000
11	1	26 460	.01108
12	1	23 395	.01000
14	1	32 510	.01096
Total	18	$982 563	.00795
Average rate			.00849
Total 1917–18		$1 004 025	.008299
Balance 1916		$1 273 94	
Balance 1917		1 117 82	
		$156 12	
Tax 1917		7 119 96	
Real tax		$7 276 08	
Tax 1918		$8 322 55	
Real tax 1917		7 276 08	
Real increase		$1 046 47	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$385 ..
1916–17	56 05
	$328 95
Instruction	
1917–18	$8 697 39
1916–17	7 654 12
	$1 043 27
Operation	
1917–18	$1 277 ..
1916–17	1 147 16
	$129 84
Maintenance	
1917–18	$240 ..
1916–17	295 68
	$55 68
Auxiliary	
1917–18	$140 ..
1916–17	262 23
	$122 23
Fixed charges	
1917–18	$59 ..
1916–17	135 08
	$76 08
Debt service	
1917–18	.....
1916–17	$431 57
Outlay	
1917–18	.....
1916–17	$18 40
Total	
1917–18	$10 798 39
1916–17	10 000 29
	$798 10

Town of Dansville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	Contract	$23 900	.00507
4	1	40 645	.00701
5	1	56 643	.00529
6	1	50 067	.00587
7	1	76 848	.00399
8	1	24 794	.00992
9	1	47 950	.00576
10	1	68 229	.00550
11	1	61 866	.00557
12	1	93 157	.00409
13	1	60 925	.00600
14	1	43 100	.00712
15	1	96 389	.00331
16	1	145 316	.00210
Total	13	$889 829	.00475
Average rate			.00547
Total 1917–18		$889 829	.007
Balance 1917		$1 018 38	
Balance 1916		771 73	
		$246 65	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	.....
1916–17	.....
Instruction	
1917–18	.....
1916–17	$5 009 23
Operation	
1917–18	.....
1916–17	$396 96
Maintenance	
1917–18	.....
1916–17	$346 18
Auxiliary	
1917–18	.....
1916–17	$185 ..
Fixed charges	
1917–18	.....
1916–17	$67 77

Steuben county — *Continued*

Town of Dansville

	Assessed valuation
Tax 1917	$4 230 67
	246 65
Real tax	$3 984 02
Tax 1918	$8 898 29
Real tax 1917	3 984 02
Real increase	$4 914 27

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	.....
1916–17	$6 005 14

Town of Erwin

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	2	$182 175	.00832
3	1	79 470	.003
4	1	80 035	.00371
5	1	12 976	.00154
6	2	203 245	.00395
7	1	93 089	.0027
Total	8	$650 990	.00508
Average rate		.....	.00387
Total 1917–18		$804 337	.005003
Balance 1916		$1 024 97	
Balance 1917		1 008 50	
		$16 47	
Tax 1916–17		3 306 11	
Real tax		$3 322 58	
Tax 1917–18		$4 024 33	
Real tax 1916–17		3 322 58	
Real increase		$701 75	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$324 ..
1916–17	6 ..
	$318 ..
Instruction	
1917–18	$3 628 ..
1916–17	3 169 ..
	$459 ..
Operation	
1917–18	$650 ..
1916–17	535 ..
	$115 ..
Maintenance	
1917–18	$218 ..
1916–17	134 ..
	$84 ..
Auxiliary	
1917–18	$98 ..
1916–17	60 ..
	$38 ..
Fixed charges	
1917–18	.....
1916–17	$61 ..
Debt service	
1917–18	$630 ..
1916–17	688 ..
	$58 ..
Capital outlay	
1917–18	.....
1916–17	$7 ..
Total	
1917–18	$5 548 ..
1916–17	4 660 ..
	$888 ..

Town of Fremont

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$45 710	.00750
2	2	149 500	.00459
3	1	26 900	.01004
4	1	42 211	.00600
5	1	25 600	.....
6	1	36 000	.01012
7	1	43 313	.00691
8	1	40 203	.00699
9	1	26 688	.00900
10	1	94 239	.00313
Total	11	$530 364	.00572

Expenditures 1916–17 and budget 1917–18	
Control	
1916–17	.....
1916–17	.....
Instruction	
1917–18	.....
1916–17	$4 237 74
Operation	
1917–18	.....
1916–17	$349 32

Steuben county — *Continued*

Town of Fremont

	Assessed valuation	Tax rate 1916–17
Average rate	.....	.00714
Total 1917–18	$550 364	.007
Balance 1917	$1 138 50	
Balance 1916	743 66	
	$394 84	
Tax 1917	$3 035 ..	
	394 84	
Real tax	$2 640 16	
Tax 1918	$3 820 ..	
Real tax 1917	2 640 16	
Real increase	$1 179 84	

Expenditures 1916–17 and budget 1917–18	
Maintenance	
1917–18	.....
1916–17	$107 97
Auxiliary	
1917–18	.....
1916–17	$34 ..
Fixed charges	
1917–18	.....
1916–17	$51 ..
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	.....
1916–17	$4 780 03

Town of Greenwood

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$92 736	.01832
2	5	160 270	.00152
3	1	40 432	.00741
4	1	55 520	.00522
6	1	45 926	.00653
7	1	42 788	.00705
8	1	68 400	.00475
9	1	22 594	.00929
10	1	25 566	.00750
11	1	39 528	.00600
12	1	23 040	.00976
Total	16	$616 800	.00895
Average rate		.....	.00757
Total 1917–18		$640 531	.01
Balance 1916		$844 66	
Balance 1917		255 34	
		$589 32	
Tax 1917		5 526 32	
Real tax		$6 115 64	
Tax 1918		$6 405 31	
Real tax 1917		6 115 64	
Real increase		$289 67	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$240 ..
1916–17	30 ..
	$210 ..
Instruction	
1917–18	$7 050 ..
1916–17	7 067 41
	$17 41
Operation	
1917–18	$905 ..
1916–17	515 47
	$389 53
Maintenance	
1917–18	$715 ..
1916–17	980 98
	$265 98
Auxiliary	
1917–18	$275 ..
1916–17	103 50
	$171 50
Fixed charges	
1917–18	$225 ..
1916–17	94 62
	$130 38
Debt service	
1917–18	$15 ..
1916–17	.....
Outlay	
1917–18	$200 ..
1916–17	458 30
	$258 30
Total	
1917–18	$9 625 ..
1916–17	9 250 28
	$374 72

Steuben county — *Continued*

Town of Hartsville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$52 355	.00429
3	1	19 530	.00994
4	1	31 830	.00797
5	1	43 260	.00629
6	1	23 335	.01174
7	1	33 350	.00846
8	1	40 900	.00626
9	1	14 283	.01299
Total	8	$258 843	.00750
Average rate			.00849
Total 1917–18		$258 843	.0097
Balance 1916		$176 54	
Balance 1917		114 70	
		$61 84	
Tax 1917		1 943 85	
Real tax		$2 005 69	
Tax 1918		$2 600 ..	
Real tax 1917		2 005 69	
Real increase		$594 31	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$170 ..
1916–17	.....
Instruction	
1917–18	$4 321 16
1916–17	2 967 77
	$1 353 39
Operation	
1917–18	$405 ..
1916–17	192 15
	$212 85
Maintenance	
1917–18	$284 61
1916–17	165 92
	$118 69
Auxiliary	
1917–18	$125 ..
1916–17	39 02
	$85 98
Fixed charges	
1917–18	$25 ..
1916–17	36 85
	$11 85
Supplies and printing	
1917–18	$75 ..
1916–17	.....
Outlay	
1917–18	$60 ..
1916–17	.....
Total	
1917–18	$5 465 77
1916–17	3 401 71
	$2 064 06

Town of Hornby

Dist.	Teachers	Assessed valuation	Tax rate 1917–18
1	1	$37 392	.0060
2	Contract	20 640	.0029
3	1	133 171	.0020
4	1	16 630	.0129
5	1	13 245	.0121
8	1	26 700	.0088
9	1	9 656	.0228
10	1	26 071	.0095
11	1	26 265	.0086
12	1	14 635	.0154
13	1	17 206	.0110
15	1	29 835	.0084
Total	11	$371 464	.0068
Average rate			.0100
Total 1917–18		$361 264	.011
Balance 1916		$628 25	
Balance 1917		295 70	
		$332 55	
Tax 1917		2 517 95	
Real tax		$2 850 50	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$185 ..
1916–17	7 76
	$177 24
Instruction	
1917–18	$5 057 ..
1916–17	4 140 37
	$916 63
Operation	
1917–18	$475 ..
1916–17	310 34
	$164 66
Maintenance	
1917–18	$100 ..
1916–17	375 94
	$275 94
Auxiliary	
1917–18	.....
1916–17	$56 97

Steuben county — *Continued*

Town of Hornby

	Assessed valuation
Tax 1918	$3 973 90
Real tax 1917	2 850 50
Real increase	$1 123 40

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$25 ..
1916–17	67 78
	$42 78
Debt service	
1917–18	.....
1916–17	$0 25
Total	
1917–18	$5 842 ..
1916–17	4 959 41
	$882 59

Town of Hornellsville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$408 450	.01092
2	1	20 800	.01093
3	1	41 360	.00703
4	1	337 000	.00143
8	1	37 410	.00600
9	1	156 000	.00190
10	1	49 935	.00659
11	1	56 000	.00534
12	1	149 355	.00407
Total	13	$1 255 310	.00575
Average rate		.....	.00602
Total 1917–18		$1 255 310	.0084
Balance 1916		$1 200 33	
Balance 1917		754 05	
		$446 28	
Tax 1917		7 221 22	
Real tax		$7 667 50	
Tax 1918		$11 000 ..	
Real tax 1917		7 667 50	
Real increase		$3 332 50	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$315 ..
1916–17	50 25
	$264 75
Instruction	
1917–18	$7 203 ..
1916–17	6 492 38
	$710 62
Operation	
1917–18	$1 330 ..
1916–17	1 172 83
	$157 17
Maintenance	
1917–18	$1 829 50
1916–17	691 33
	$1 138 17
Auxiliary	
1917–18	$525 ..
1916–17	244 78
	$280 22
Fixed charges	
1917–18	.....
1916–17	$119 67
Debt service	
1917–18	$1 000 ..
1916–17	1 028 63
	$28 63
Supplies	
1917–18	$352 90
1916–17	.....
Total	
1917–18	$12 555 40
1916–17	9 799 87
	$2 755 53

Town of Howard

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$19 819	.0100
2	1	58 355	.0096
3	Contract	29 600	Contract
4	2	97 284	.0010037
5	1	45 966	.0065
6	1	27 700	.0090
7	1	17 600	.0142
8	1	29 025	.0095
9	1	32 600	.007
10	1	42 550	.0065

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$225 ..
1916–17	21 ..
	$204 ..
Instruction	
1917–18	$4 934 ..
1916–17	6 864 ..
	$1 930 ..

Steuben county — *Continued*

Town of Howard

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
11	Contract	$33 240	Contract
12	1	10 800	.016
13	1	52 570	.0051
14	1	45 619	.0077
15	1	34 800	.0094
16	1	46 950	.0065
17	1	29 900	.0111
Total	16	$654 377	.0077
Average rate			.0081
Total 1917–18		$654 377	.0086
Balance 1916		$744 18	
Balance 1917		65 63	
		$678 55	
Tax 1916–17		5 079 46	
Real tax		$5 758 01	
Tax 1917–18		$5 624 05	
Real tax 1916–17		5 758 01	
Decrease		$133 96	

Expenditures 1916–17 and budget 1917–18	
Indefinite items	
1917–18	$465 ..
1916–17	2 043 ..
	$1 578 ..
Total	
1917–18	$5 624 ..
1916–17	8 928 ..
	$3 304 ..

Town of Jasper

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$50 544	.00599
2	2	121 875	.00784
3	1	45 628	.00525
4	1	47 786	.00564
5	1	39 523	.00580
6	1	32 571	.00672
7	1	32 077	.00750
8	1	63 809	.00430
9	1	26 866	.00745
10	1	28 129	.00800
11	1	20 582	.00971
12	1	32 272	.00773
13	1	43 176	.00562
14	1	27 150	.00843
15	1	32 866	.00720
Total	16	$644 854	.00668
Average rate			.00687
Total 1917–18		$639 977	.008
Balance 1916		$415 85	
Balance 1917		268 31	
		$147 54	
Tax 1917		4 313 71	
Real tax		$4 461 25	
Tax 1918		$5 119 82	
Real tax 1917		4 461 25	
Real increase		$658 57	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$230 ..
1916–17	23 84
	$206 16
Instruction	
1917–18	$6 250 ..
1916–17	6 018 43
	$231 57
Operation	
1917–18	$625 ..
1916–17	552 84
	$72 16
M intenance	
1917–18	$280 ..
1916–17	267 94
	$12 06
Auxiliary	
1917–18	$400 ..
1916–17	143 49
	$256 51
Fixed charges	
1917–18	$50 ..
1916–17	111 37
	$61 37
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$50 ..
1916–17	.....
Total	
1917–18	$7 885 ..
1916–17	7 117 91
	$767 09

Steuben county — *Continued*

Town of Lindley

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$61 286	.00500
2	2	130 179	.01000
3	3	113 953	.01084
4	2	75 773	.00901
5	1	67 679	.00399
6	1	30 765	.00815
7	1	19 850	.01100
8	1	19 865	.01293
9	1	21 927	.01000
Total	13	$541 277	.00876
Average rate		.....	.00899
Total 1917–18		$539 999	.0115
Balance 1917		$595 75	
Balance 1916		546 43	
		$49 32	
Tax 1917		$4 743 36	
		49 32	
Real tax		$4 694 04	
Tax 1918		$6 209 98	
Real tax 1917		4 694 04	
Real increase		$1 515 94	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$240 ..
1916–17	13 30
	$226 70
Instruction	
1917–18	$6 035 ..
1916–17	5 338 48
	$696 52
Operation	
1917–18	$1 289 12
1916–17	599 82
	$689 30
Maintenance	
1917–18	$250 ..
1916–17	325 69
	$75 69
Auxiliary	
1917–18	$95 ..
1916–17	.....
Fixed charges	
1917–18	$40 ..
1916–17	63 68
	$23 68
Debt service	
1917–18	$250 ..
1916–17	415 14
	$165 14
Outlay	
1917–18	$39 ..
1916–17	66 75
	$27 75
Total	
1917–18	$8 238 12
1916–17	6 822 86
	$1 415 26

Town of Prattsburg

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	Contract	$72 600	.00413
2	1	53 351	.00520
3	2	70 425	.00850
5	1	55 175	.00575
6	7	387 806	.01105
7	1	42 920	.00702
8	1	33 214	.00912
9	1	35 450	.01447
12	1	39 495	.00700
13	1	23 920	.01006
14	1	38 720	.00800
15	1	32 880	.00739
16	1	41 319	.00798
17	1	67 300	.00438
18	1	32 070	.00600
Total	21	$1 026 645	.00855
Average rate		.....	.00773
Total 1917–18		$973 250	.011
Balance 1916		$794 14	
Balance 1917		604 78	
		$189 36	
Tax 1917		8 779 49	
Real tax		$8 968 85	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$300 ..
1916–17	62 78
	$237 22
Instruction	
1917–18	$12 100 ..
1916–17	12 461 33
	$361 33
Operation	
1917–18	$1 300 ..
1916–17	1 155 29
	$144 71
Maintenance	
1917–18	$400 ..
1916–17	901 23
	$501 23
Auxiliary	
1917–18	$800 ..
1916–17	572 48
	$227 52
Fixed charges	
1917–18	$200 ..
1916–17	279 92
	$79 92

Steuben county — *Continued*

Town of Prattsburg

	Assessed valuation
Tax 1918	$10 705 75
Real tax 1917	8 968 85
Real increase	$1 736 90

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	.....
1916–17	$1 703 40
Outlay	
1917–18	$200 ..
1916–17	.....
Total	
1917–18	$15 300 ..
1916–17	17 136 43
	$1 836 43

Town of Pulteney

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	Contract	$49 604	.00480
2	1	41 799	.00679
3	1	28 490	.00879
4	1	86 842	.00715
5	1	46 616	.00590
6	1	45 293	.00603
7	4	156 628	.01641
8	1	57 450	.00599
9	1	28 470	.00850
10	1	82 477	.00827
11	1	56 318	.00622
Total	13	$679 987	.00903
Average rate		.....	.00771
Total 1917–18		$719 840	.009
Balance 1917		$1 194 08	
Balance 1916		789 60	
		$404 48	
Tax 1917		$6 133 48	
Real tax		5 729 00	
Tax 1918		$6 478 56	
Real tax 1917		5 729 00	
Real increase		$749 56	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$150 ..
1916–17	43 75
	$106 25
Instruction	
1917–18	$6 000 ..
1916–17	5 842 18
	$157 82
Operation	
1917–18	$800 ..
1916–17	820 97
	$20 97
Maintenance	
1917–18	$500 ..
1916–17	577 27
	$77 27
Auxiliary	
1917–18	$800 ..
1916–17	878 28
	$78 28
Fixed charges	
1917–18	$100 ..
1916–17	99 47
	53
Debt service	
1917–18	.....
1916–17	$371 ..
Outlay	
1917–18	$128 ..
1916–17	06
	$127 94
Total	
1917–18	$8 478 ..
1916–17	8 632 98
	$154 98

Town of Rathbone

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$107 352	.00374
2	2	136 411	.00439
3	1	106 953	.00396
4	1	60 467	.00500
5	1	54 854	.00500
6	1	31 847	.01014
7	1	80 562	.00375
8	1	33 916	.00695
9	1	45 240	.00663

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$235 ..
1916–17	.....
Instruction	
1917–18	$5 695 94
1916–17	5 143 82
	$552 12

Steuben county — *Continued*

Town of Rathbone

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
10	1	$31 380	.00830
11	1	32 020	.00859
12	1	37 830	.00600
Total	13	$758 832	.00517
Average rate			.00603
Total 1917–18		$805 502	.0065
Balance 1916		$370 43	
Balance 1917		54 77	
		$316 66	
Tax 1917		3 927 88	
Real tax		$4 243 54	
Tax 1918		$5 236 01	
Real tax 1917		4 243 54	
Real increase		$992 47	

Expenditures 1916–17 and budget 1917–18	
Operation	
1917–18	$743 63
1916–17	505 30
	$233 33
Maintenance	
1917–18	$230 ..
1916–17	458 01
	$228 01
Auxiliary	
1917–18	$70 ..
1916–17	76 50
	$6 50
Fixed charges	
1917–18	$60 ..
1916–17	94 59
	$34 59
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$175 ..
1916–17	.....
Total	
1917–18	$7 209 57
1916–17	6 278 22
	$931 35

Town of Thurston

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$42 897	.00749
2	1	53 275	.00583
3	1	39 715	.00610
4	1	36 806	.00899
5	1	42 070	.00640
6	1	44 229	.00949
7	1	26 290	.00931
8	1	28 949	.00763
9	1	22 110	.01105
10	Contract	38 087	.....
Total	9	$374 428	.00695
Average rate			.00803
Total 1917–18		$377 147	.01
Balance 1917		$77 76	
Balance 1916		74 37	
		$3 39	
Tax 1917		$2 605 74	
		3 39	
Real tax		$3 602 35	
Tax 1918		$3 771 47	
Real tax 1917		2 602 35	
Real increase		$1 169 12	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$145 ..
1916–17	.....
Instruction	
1917–18	$4 394 ..
1916–17	3 535 49
	$858 51
Operation	
1917–18	$445 ..
1916–17	302 96
	$142 04
Maintenance	
1917–18	$185 ..
1916–17	217 39
	$32 39
Auxiliary	
1917–18	$205 ..
1916–17	144 66
	$60 34
Fixed charges	
1917–18	$25 ..
1916–17	60 97
	$35 97
Debt service	
1917–18	.....
1916–17	$12 26
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$5 399 ..
1916–17	4 273 73
	$1 125 27

Steuben county — *Continued*

Town of Troupsburg

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$18 550	.0140
2	1	54 365	.0078
3	1	34 726	.0067
4	1	37 808	.0059
5	4	87 081	.0236
6	1	22 107	.0133
7	1	37 221	.0062
8	1	38 020	.00715
9	1	26 588	.0097
10	1	30 180	.0080
11	1	36 057	.0080
12	1	29 000	.0063
13	1	26 890	.0076
14	1	26 320	.0110
15	Contract	18 000	.00305
16	1	20 800	.0100
17	1	17 895	.0103
Total	19	$561 608	.0105
Average rate			.0093
Total 1917–18		$560 631	.0110
Balance 1916		$223 68	
Balance 1917		74 98	
Tax 1917		$148 70	
		5 910 69	
Real tax		$6 059 39	
Tax 1918		$6 166 94	
Real tax 1917		6 059 39	
Real increase		$107 55	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$155 ..
1916–17	18 ..
	$137 ..
Instruction	
1917–18	$8 025 ..
1916–17	7 869 ..
	$156 ..
Operation	
1917–18	$900 ..
1916–17	682 ..
	$218 ..
Maintenance	
1917–18	$350 ..
1916–17	432 ..
	$82 ..
Auxiliary	
1917–18	.....
1916–17	$358 ..
Fixed charges	
1917–18	.....
1916–17	$100 ..
Debt service	
1917–18	.....
1916–17	$223 ..
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$9 430 ..
1916–17	9 682 ..
	$252 ..

Town of Tuscarora

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$37 065	.00900
2	1	43 621	.00688
3	1	49 101	.00607
4	1	45 536	.00645
5	1	35 458	.00846
6	1	32 226	.00599
7	1	47 771	.00732
8	1	56 520	.00448
9	Contract	25 413	.00274
10	1	51 658	.00400
11	1	27 343	.00899
Total	10	$451 712	.00629
Average rate			.00639
Total 1917–18		$459 105	.0094517
Balance 1916		$568 03	
Balance 1917		469 64	
Tax 1917		$98 39	
		2 845 42	
Real tax		$2 943 81	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$222 ..
1916–17	7 54
	$214 46
Instruction	
1917–18	$4 515 ..
1916–17	3 941 64
	$573 36
Operation	
1917–18	$580 ..
1916–17	384 65
	$195 35
Maintenance	
1917–18	$280 ..
1916–17	176 50
	$103 50
Auxiliary	
1917–18	$363 ..
1916–17	175 ..
	$188 ..
Fixed charges	
1917–18	$50 ..
1916–17	76 55
	$26 55

Steuben county — *Continued*

Town of Tuscarora

	Assessed valuation
Tax 1918	$4 339 34
Real tax 1917	2 943 81
Real increase	$1 395 53

Expenditures 1916–17 and budget 1917–18

Debt service		
1917–18		
1916–17		
Outlay		
1917–18	$50 ..	
1916–17	18 50	
		$31 50
Total		
1917–18	$6 060 ..	
1916–17	4 780 38	
		$1 279 62

Town of Urbana

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$40 000	.00655
2	1	49 800	.00643
3	1	63 425	.00378
4	1	81 810	.00375
5	1	56 275	.00450
6	1	61 725	.00499
7	2	432 474	.00349
8	1	66 597	.00399
9	1	158 726	.00280
10	1	44 290	.00689
12	1	191 910	.00156
Total	12	$1 247 032	.00364
Average rate			.00446
Total 1917–18		$1 029 348	.006
Balance 1916		$872 51	
Balance 1917		440 91	
		$431 60	
Tax 1917		4 546 56	
Real tax		$4 978 16	
Tax 1918		$6 176 08	
Real tax 1917		4 978 16	
Real increase		$1 197 92	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$300 ..	
1916–17	25 ..	
		$275 ..
Instruction		
1917–18	$5 000 ..	
1916–17	5 391 50	
		$391 50
Operation		
1917–18	$800 ..	
1916–17	645 69	
		$154 31
Maintenance		
1917–18	$500 ..	
1916–17	449 94	
		$50 06
Auxiliary		
1917–18	$200 ..	
1916–17	102 58	
		$97 42
Fixed charges		
1917–18	$100 ..	
1916–17	81 19	
		$18 81
Debt service		
1917–18	$576 ..	
1916–17	9 65	
		$566 35
Outlay		
1917–18	$400 ..	
1916–17		
Total		
1917–18	$7 876 ..	
1916–17	6 705 55	
		$1 170 45

Town of Wayland

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	Contract	$90 703	
3	1	55 680	.00538
5	1	282 214	.00160
6	1	71 469	.00550
7	1	120 670	.00250

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$110 ..	
1916–17	46 89	
		$63 11

Steuben county — *Continued*

Town of Wayland

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
8	1	$51 512	.00666
10	1	28 550	.00800
12	1	32 500	.01050
13	1	62 420	.00596
14	1	79 423	.00425
Total	9	$875 141	.00354
Average rate			.00560
Total 1917–18		$875 141	.0047
Balance 1916		$393 03	
Balance 1917		14 77	
		$378 26	
Tax 1917		3 098 61	
Real tax 1917		$3 476 87	
Tax 1918		$4 000 ..	
Real tax 1917		3 476 87	
		$523 13	

Expenditures 1916–17 and budget 1917–18		
Instruction		
1917–18	$4 100 ..	
1916–17	3 574 98	
		$525 02
Operation		
1917–18	$450 ..	
1916–17	476 58	
		$26 58
Maintenance		
1917–18	$250 ..	
1916–17	217 56	
		$32 44
Auxiliary		
1917–18	$345 ..	
1916–17	142 75	
		$202 25
Fixed charges		
1917–18	.....	
1916–17	$53 08	
Debt service		
1917–18	.....	
1916–17	$402 23	
Outlay		
1917–18	.....	
1916–17	$17 50	
Total		
1917–18	$5 255 ..	
1916–17	4 931 57	
		$323 43

Town of Wayne

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$75 441	.00434
2	1	42 577	.00749
3	1	33 838	.00767
4	1	32 394	.00800
6	1	111 805	.00447
Total	5	$296 055	.00529
Average rate			.00639
Total 1917–18		$296 055	.007
Balance 1917		$94 27	
Balance 1916		79 84	
		$14 43	
Tax 1917		$1 666 62	
		14 43	
Real tax		$1 652 19	
Tax 1918		$2 072 38	
Real tax 1917		1 652 19	
Real increase		$420 19	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$125 ..	
1916–17	.....	
Instruction		
1917–18	$1 900 ..	
1916–17	1 958 63	
		$58 63
Operation		
1917–18	$250 ..	
1916–17	212 11	
		$37 89
Maintenance		
1917–18	$150 ..	
1916–17	212 27	
		$62 27
Auxiliary		
1917–18	$150 ..	
1916–17	35 58	
		$114 42
Fixed charges		
1917–18	$50 ..	
1916–17	33 21	
		$16 79
Debt service		
1917–18	.....	
1916–17	$25 63	
Outlay		
1917–18	$150 ..	
1916–17	1 03	
		$148 97
Total		
1917–18	$2 775 ..	
1916–17	2 478 46	
		$296 54

Steuben county — *Continued*

Town of West Union

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$38 600	.00620
2	1	32 520	.01053
3	1	63 200	.00468
4	1	37 137	.00673
5	1	69 708	.00600
6	1	36 720	.00953
7	1	62 592	.00639
8	Contract	15 000	Contract
9	1	31 975	.00800
Total	8	$387 452	.00659
Average rate		.....	.00725
Total 1917–18		$349 898	.01
Balance 1917		$214 81	
Balance 1916		130 28	
		$84 53	
Tax 1917		$2 555 70	
		84 53	
Real tax		$2 471 17	
Tax 1918		$3 498 98	
Real tax		2 471 17	
Real increase		$1 027 81	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$185 ..
1916–17	23 ..
	$162 ..
Instruction	
1917–18	$3 625 ..
1916–17	3 364 44
	$260 56
Operation	
1917–18	$475 ..
1916–17	279 97
	$195 03
Maintenance	
1917–18	$490 ..
1916–17	200 86
	$289 14
Auxiliary	
1917–18	$130 ..
1916–17	70 25
	$59 75
Fixed charges	
1917–18	$75 ..
1916–17	58 26
	$16 74
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$100 ..
1916–17	.....
Total	
1917–18	$5 080 ..
1916–17	3 996 78
	$1 083 22

Town of Wheeler

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$114 156	.0033
2	1	78 892	.0040
3	1	43 846	.0062
4	1	58 937	.0060
5	1	74 482	.0050
6	1	52 705	.0048
7	1	37 000	.0068
8	1	40 897	.0058
9	1	30 390	.0071
10	1	61 430	.0049
11	1	36 160	.0062
12	1	36 475	.0074
Total	12	$665 370	.0051
Average rate		.....	.0056
Total 1917–18		$662 154	.0050
Balance 1916		$474 41	
Balance 1917		473 95	
		46	
Tax 1916–17		$3 458 30	
Real tax		$3 458 76	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$200 ..
1916–17	.....
Instructions	
1917–18	$4 403 ..
1916–17	4 646 ..
	$246 ..
Operation	
1917–18	$300 ..
1916–17	394 ..
	$94 ..
Maintenance	
1917–18	$150 ..
1916–17	132 ..
	$18 ..
Auxiliary	
1917–18	$50 ..
1916–17	70 ..
	$20 ..
Fixed charges	
1917–18	$50 ..
1916–17	62 ..
	$12 ..

Steuben county — *Concluded*

Town of Wheeler

	Assessed valuation
Tax 1917–18	$3 310 77
Real tax 1916–17	3 458 76
Real decrease	$147 99

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$50 ..
1916–17	18 ..
	$32 ..
Total	
1917–18	$5 200 ..
1916–17	5 322 ..
	$122 ..

Town of Woodhull

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$136 280	.01278
2	Contract	38 797	.00148
3	1	31 440	.00774
4	1	42 810	.00673
5	1	46 076	.00843
6	1	31 715	.00900
7	1	49 455	.00600
8	1	34 230	.00699
9	1	18 280	.01237
10	1	26 867	.00772
11	Contract	31 740	.00400
12	1	25 460	.01025
13	1	28 065	.01078
14	1	44 180	.00665
15	1	32 020	.00824
16	1	29 740	.01100
Total	18	$647 155	.00858
Average rate		.....	.00826
Total 1917–18		$651 511	.01076
Balance 1916		$403 39	
Balance 1917		240 01	
		$163 92	
Tax 1917		5 553 53	
Real tax		$5 717 45	
Tax 1918		$7 009 49	
Real tax 1917		5 717 45	
Real increase		$1 292 04	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$205 ..
1916–17	38 22
	$166 78
Instruction	
1917–18	$8 370 ..
1916–17	7 835 70
	$534 30
Operation	
1917–18	$800 ..
1916–17	543 92
	$256 08
Maintenance	
1917–18	$275 ..
1916–17	310 73
	$35 73
Auxiliary	
1917–18	$730 ..
1916–17	630 85
	$99 15
Fixed charge	
1917–18	$85 ..
1916–17	160 70
	$75 70
Debt service	
1917–18	.....
1916–17	$0 75
Outlay	
1917–18	$50 ..
1916–17	21 44
	$28 56
Total	
1917–18	$10 515 ..
1916–17	9 542 31
	$972 69

St Lawrence county

Town of Brasher

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	3	$212 208	.00673
4	1	69 055	.00396
5	1	110 493	.00254
7	1	31 200	.00739
9	1	41 710	.00466
10	1	36 300	.00710
12	1	28 233	.00531
14	1	31 428	.00496
17	1	24 375	.01060
Total	11	$584 802	.0055
Average rate		.....	.0059
Total 1917–18		$591 890	.0066
Balance 1916		$287 93	
Balance 1917		187 12	
		$100 81	
Tax 1917		3 230 45	
Real tax		$3 331 26	
Tax 1918		$3 888 ..	
Real tax 1917		3 331 26	
Tax increase		$556 74	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$165 ..
1916–17	.....
Instruction	
1917–18	$4 563 ..
1916–17	4 124 55
	$438 45
Operation	
1917–18	$545 ..
1916–17	507 35
	$37 65
Maintenance	
1917–18	$165 ..
1916–17	194 98
	$29 98
Auxiliary	
1917–18	$75 ..
1916–17	104 90
	$29 90
Fixed charges	
1917–18	$50 ..
1916–17	40 87
	$9 13
Outlay	
1917–18	.....
1916–17	$66 47
Total	
1917–18	$5 563 ..
1916–17	5 039 12
	$523 88

Town of Brasher, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	..	$60 950	.0031
3	..	34 075	.00457
6	..	40 430	.00301
8	..	23 465	.00699
11	..	53 180	.00374
13	..	40 850	.00549
15	..	67 900	.00609
16	..	17 300	.01242
18	..	287 059	.01281
19	Contracts	14 775	.00082
Total	..	$639 984	.0083
Average rate		.....	.0059
Total 1917–18		$848 108	.008
Balance 1916		$50 35	
Balance 1917		16 11	
		$34 24	
Tax 1917		$5 373 56	
Real tax		$5 407 80	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$140 ..
1916–17	50 ..
	$90 ..
Instruction	
1917–18	$8 197 ..
1916–17	6 880 ..
	$1 317 ..
Operation	
1917–18	$1 155 ..
1916–17	709 ..
	$446 ..
Maintenance	
1917–18	$655 ..
1916–17	300 ..
	$355 ..
Auxiliary	
1917–18	$325 ..
1916–17	379 ..
	$54 ..

St Lawrence county — *Continued*

Town of Brasher, Unit No. 1

	Assessed valuation
Tax 1918	$6 589 22
Real tax 1917	5 407 80
Real increase	$1 181 42

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$187 ..
1916–17	73 ..
	$114 ..
Debt servic	
1917–18	$675 ..
1916–17	304 ..
	$371 ..
Capital outlay	
1917–18	$25 ..
1916–17	904 ..
	$879 ..
Total	
1917–18	$11 359 ..
1916–17	9 599 ..
	$1 760 ..

Town of Canton, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
3	1	$24 350	.00720
5	1	77 010	.00460
8	1	132 945	.00341
9	1	103 610	.00259
11	1	92 482	.00350
13	1	122 320	.00241
14	1	38 310	.00700
15	1	58 565	.00473
18	1	84 315	.00300
19	1	85 093	.00322
22	1	55 125	.00527
26	1	32 460	.00700
27	1	27 740	.00769
28	4	592 856	.00902
Total	17	$1 527 181	.00590
Average rate		.....	.00504
Total 1917–18		$1 584 771	.008
Balance 1916		$731 73	
Balance 1917		424 71	
		$307 02	
Tax 1917		9 025 43	
Real tax		$9 332 45	
Tax 1918		$12 678 17	
Real tax 1917		9 332 45	
Real increase		$3 345 72	

Expenditures 1916–17 a d budget 1917–18	
Control	
1917–18	$1 000 ..
1916–17	38 ..
	$962 ..
Instruction	
1917–18	$9 250 ..
1916–17	7 748 ..
	$1 502 ..
Operation	
1917–18	$1 820 ..
1916–17	1 032 ..
	$788 ..
Maintenance	
1917–18	$530 ..
1916–17	724 ..
	$194 ..
Auxiliary	
1917–18	$250 ..
1916–17	409 ..
	$159 ..
Fixed charges	
1917–18	$125 ..
1916–17	175 ..
	$50 ..
Debt service	
1917–18	$850 ..
1916–17	1 489 ..
	$639 ..
Outlay	
1917–18	$50 ..
1916–17	121 ..
	$71 ..
Contingent	
1917–18	$913 ..
1916–17	.....
Total	
1917–18	$14 788 ..
1916–17	11 736 ..
	$3 052 ..

St Lawrence county — *Continued*

Town of Canton, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$91 900	.00326
4	1	183 603	.00199
6	1	41 720	.00600
7	1	98 438	.00406
10	1	92 080	.00325
12	1	88 800	.00304
16	2	198 721	.00376
17	1	123 646	.00249
20	1	41 870	.00626
21	1	66 673	.00451
23	1	68 480	.00458
24	5	260 740	.01040
25	1	37 320	.00669
Total	18	$1 393 911	.00486
Average rate		.....	.00463
Total 1917–18		$1 409 598	.00712
Balance 1916		$739 54	
Balance 1917		301 97	
		$437 57	
Tax 1917		6 784 34	
Real tax		$7 221 91	
Tax 1918		$10 029 22	
Real tax 1917		7 221 91	
Real increase		$2 807 31	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$900	..
1916–17	53	..
	$847	..
Instruction		
1917–18	$8 990	..
1916–17	7 665	..
	$1 325	..
Operation		
1917–18	$1 570	..
1916–17	782	..
	$788	..
Maintenance		
1917–18	.....	
1916–17	$787	..
	$787	..
Auxiliary		
1917–18	$300	..
1916–17	132	..
	$168	..
Fixed charges		
1917–18	$24	..
1916–17	145	..
	$121	..
Debt service		
1917–18	.....	
1916–17	.....	
Outlay		
1917–18	$50	..
1916–17	290	..
	$240	..
Total		
1917–18	$11 834	..
1916–17	9 854	..
	$1 980	..

Town of Clare

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$54 706	.00399
2	1	42 018	.00692
3	Contract	69 350	.00140
4	1	110 830	.00431
Total	4	$276 904	.00392
Average rate		.....	.00415
Total 1917–18		$263 610	.005
Balance 1916		$417 79	
Balance 1917		258 61	
		$159 18	
Tax 1917		1 085 52	
Real tax		$1 244 70	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$35	..
1916–17	1	..
	$34	..
Instruction		
1917–18	$1 327	..
1916–17	1 322	..
	$5	..
Operation		
1917–18	$110	..
1916–17	121	..
	$11	..
Maintenance		
1917–18	$28	..
1916–17	124	..
	$96	..

St Lawrence county — *Continued*

Town of Clare

	Assessed valuation
Tax 1918	$1 318 05
Real tax 1917	1 244 70
Real increase	$73 35

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$265 ..
1916–17	118 ..
	$147 ..
Fixed charges	
1917–18	.....
1916–17	$42 ..
Debt service	
1917–18	.....
1916–17	$58 ..
Total	
1917–18	$1 765 ..
1916–17	1 786 ..
	$21 ..

Town of Clifton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$210 500	.00949
2	2	175 458	.00566
3	4	188 950	.01730
4	1	249 400	.01402
5	1	78 430	.00382
Total	11	$678 278	.0101
Average rate		.....	.01005
Total 1917–18		$670 212	.014249
Balance 1916		$1 584 74	
Balance 1917		1 281 97	
		$302 77	
Tax 1917		6 911 86	
Real tax		$7 214 63	
Tax 1918		$9 550 ..	
Real tax 1917		7 214 63	
Real increase		$2 335 37	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$340 ..
1916–17	61 ..
	$279 ..
Instruction	
1917–18	$7 080 ..
1916–17	6 261 33
	818 67
Operation	
1917–18	$1 340 ..
1916–17	1 304 61
	$35 39
a Maintenance	
1917–18	$2 054 ..
1916–17	183 57
	$1 870 43
Auxiliary	
1917–18	.....
1916–17	$170 02
Fixed charges	
1917–18	.....
1916–17	$447 70
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	.....
1916–17	$154 40
Total	
1917–18	$10 814 ..
1916–17	8 582 63
	$2 231 37

a Includes incidental expenses

Town of Colton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$173 549	.0087
2	2	74 850	.0147
3	1	48 051	.0062
4	1	36 008	.0062
5	1	67 260	.0045

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$725 ..
1916–17	89 93
	$635 07

St Lawrence county — *Continued*

Town of Colton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
6	1	$18 740	.0088
7	1	56 230	.0035
8	1	21 685	.0106
9	2	292 880	.0023
10	1	133 860	.0026
11	1	62 676	.0056
Total	17	$985 789	.0055
Average rate			.0069
Total 1917–18		$985 327	.0088
Balance 1916		$2 108 83	
Balance 1917		267 49	
		$1 841 34	
Tax 1917		5 433 68	
Real tax		$7 275 02	
Tax 1918		$8 670 66	
Real tax 1917		7 275 02	
Real increase		$1 395 64	

Expenditures 1916–17 and budget 1917–18

Instruction		
1917–18	$8 340 ..	
1916–17	7 498 07	
		$841 93
Operation		
1917–18	$850 ..	
1916–17	774 72	
		$75 28
Maintenance		
1917–18	$200 ..	
1916–17	1 225 25	
		$1 025 25
Auxiliary		
1917–18	$275 ..	
1916–17	265 ..	
		$10 ..
Fixed charges		
1917–18	$7 50	
1916–17	219 48	
		$211 98
Debt service		
1917–18	$350 50	
1916–17	597 66	
		$247 16
Outlay		
1917–18	$100 ..	
1916–17	.....	
Total		
1917–18	$10 848 ..	
1916–17	10 670 11	
		$177 89

Town of DeKalb, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$58 552	.00555
3	4	188 650	.00996
5	1	53 757	.00550
9	2	146 482	.00511
11	1	49 897	.00571
12	1	19 753	.00940
14	1	43 050	.00800
15	1	34 328	.00524
16	1	41 554	.00661
19	1	23 530	.00667
21	1	38 236	.00912
Total	15	$697 789	.00720
Average rate			.00698
Total 1917–18		$697 040	.00933
Balance 1916		$775 46	
Balance 1917		710 83	
		$64 63	
Tax 1917		5 030 75	
Real tax		$5 095 38	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$25 ..	
1916–17	5 ..	
		$20 ..
Instruction		
1917–18	$7 108 ..	
1916–17	6 401 56	
		$706 44
Operation		
1917–18	$870 ..	
1916–17	760 92	
		$109 08
Maintenance		
1917–18	$300 ..	
1916–17	229 96	
		$70 04
Auxiliary		
1917–18	$100 ..	
1916–17	53 66	
		$46 34

St Lawrence county — *Continued*

Town of DeKalb, Unit No. 1

	Assessed valuation
Tax 1918	$6 506 34
Real tax	5 095 38
Real increase	$1 410 96

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	.....
1916–17	$90 85
	$90 85
Debt service	
1917–18	.....
1916–17	.....
Incidentals	
1917–18	$400 ..
1916–17	.....
Outlay	
1917–18	.....
1916–18	.....
Total	
1917–18	$8 803 ..
1916–17	7 541 95
	$1 261 05

Town of De Kalb, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$117 906	.00199
4	1	51 735	.00505
6	1	23 700	.00616
7	1	125 700	.00357
8	1	85 600	.00292
10	1	26 790	.00727
13	1	46 750	.00481
17	1	36 827	.00619
18	1	46 267	.00717
20	5	236 293	.01083
Total	14	$797 568	.00612
Average rate		.....	.00559
Total 1917–18		$797 480	.00847
Balance 1917		$1 008 91	
Balance 1916		871 43	
		$137 48	
Tax 1917		$4 882 96	
		137 48	
Real tax		$4 745 48	
Tax 1918		$6 756 60	
Real tax		4 745 48	
Real increase		$2 011 12	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$50 ..
1916–17	27 25
	$22 75
Instruction	
1917–18	$6 925 ..
1916–17	5 977 40
	$947 60
Operation	
1917–18	$900 ..
1916–17	365 70
	$534 30
Maintenance	
1917–18	.....
1916–17	$364 76
Auxiliary	
1917–18	$100 ..
1916–17	31 05
	$68 95
Fixed charges	
1917–18	.....
1916–17	$84 21
Debt service	
1917–18	.....
1916–17	.....
Incidentals	
1917–18	$200 ..
1916–17	.....
Outlay	
1917–18	$325 ..
1916–17	.....
Total	
1917–18	$8 500 ..
1916–17	6 850 37
	$1 649 63

St Lawrence county — *Continued*

Town of DePeyster

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$138 351	.00399
2	1	78 472	.00381
3	1	77 152	.00399
4	1	86 000	.00373
5	1	72 049	.00416
6	1	48 150	.00528
7	1	56 805	.00400
8	1	62 121	.00400
9	1	39 598	.00500
Total	9	$658 698	.00411
Average rate			.00421
Total 1917–18		$660 407	.00546
Balance 1916		$579 01	
Balance 1917		463 66	
		$115 35	
Tax 1917		2 710 87	
Real tax		$2 826 22	
Tax 1918		$3 603 75	
Real tax		2 826 22	
Real increase		$777 53	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$209 62
1916–17	.....
Instruction	
1917–18	$3 850 ..
1916–17	3 622 02
	$227 98
Operation	
1917–18	$500 ..
1916–17	378 96
	$121 04
Maintenance	
1917–18	$100 ..
1916–17	77 59
	$22 41
Auxiliary	
1917–18	$25 ..
1916–17	30 15
	$5 15
Fixed charges	
1917–18	$100 ..
1916–17	45 71
	$54 29
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$4 784 62
1916–17	4 154 43
	$630 19

Town of Edwards

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	6	$428 943	.01000
2	1	32 700	.00769
3	1	19 240	.01270
4	1	88 149	.00529
5	1	13 140	.01149
6	2	123 810	.00810
7	1	6 040	.02200
8	1	91 903	.00329
9	1	67 775	.00445
10	1	62 314	.00432
Total	16	$934 014	.0079
Average rate			.00893
Total 1917–18		$892 845	.01
Balance 1916		$1 098 81	
Balance 1917		1 268 15	
		$169 34	
Tax 1917		7 415 02	
Real tax		$7 245 68	

Expenditures 1916–17 and budget 1917–17	
Control	
1917–18	$105 ..
1916–17	71 69
	$33 31
Instruction	
1917–18	$8 290 ..
1916–17	7 114 38
	$1 175 62
Operation	
1917–18	$1 277 ..
1916–17	1 049 14
	$227 86
Maintenance	
1917–18	$450 ..
1916–17	180 90
	$261 10
Auxiliary	
1917–18	.....
1916–17	$203 08

St Lawrence county — *Continued*

Town of Edwards

	Assessed valuation
Tax 1918	$8 928 45
Real tax 1917	7 245 68
Real increase	$1 682 77

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$50 ..
1916–17	155 54
	$105 54
Debt service	
1917–18	$227 ..
1916–17	515 08
	$288 08
Outlay	
1917–18	$425 ..
1916–17	648 70
	$223 70
Total	
1917–18	$10 824 ..
1916–17	9 938 51
	$885 49

Town of Fine

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	3	$51 643	.02742
2	4	275 500	.00898
3	1	35 252	.01000
4	1	18 240	.01162
5	1	25 787	.01250
6	1	13 430	.01850
7	Contract	7 150	.....
8	1	18 180	.01214
9	1	132 820	.00451
10	1	33 130	.00679
11	1	61 700	.01000
12	1	29 165	.00943
Total	16	$701 997	.0099
Average rate		.....	.01199
Total 1917–18		$669 430	.014543

Balance 1916	$1 341 85
Balance 1917	938 37
	$403 48
Tax 1917	6 964 62
Real tax 1917	$7 368 10
Tax 1918	$9 735 ..
Real tax 1917	7 368 10
Real increase	$2 366 90

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$465 ..
1916–17	93 08
	$371 92
Instruction	
1917–18	$6 960 ..
1916–17	7 668 77
	$708 77
Operation	
1917–18	$975 ..
1916–17	998 83
	$23 83
Maintenance	
1917–18	$850 ..
1916–17	1 049 22
	$199 22
Auxiliary	
1917–18	$435 ..
1916–17	430 32
	$4 68
Fixed charges	
1917–18	$50 ..
1916–17	61 68
	$11 68
Debt services	
1917–18	.....
1916–17	.....
Outlay	
1917–18	.....
1916–17	$145 64
Total	
1917–18	$9 735 ..
1916–17	10 447 54
	$712 54

St Lawrence county — *Continued*

Town of Fowler

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$156 823	.00632
2	1	38 101	.00952
3	1	43 887	.00739
4	3	355 650	.00470
5	1	29 270	.01349
6	1	30 520	.00737
7	1	49 047	.00917
8	1	43 244	.00525
9	1	54 682	.00424
10	1	34 400	.00793
11	1	96 852	.00774
12	1	83 402	.00347
14	Contract	25 956	.00350
15	1	11 900	.01260
Total	16	$1 053 734	.0061
Average rate		.....	.00733
Total 1917–18		$1 036 090	.0077
Balance 1916		$769 39	
Balance 1917		1 079 30	
		$309 91	
Tax 1917		6 436 21	
Real tax		$6 126 30	
Tax 1918		$7 979 38	
Real tax 1917		6 126 30	
Real increase		$1 853 08	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$300 ..
1916–17	40 ..
	$360 ..
Instruction	
1917–18	$7 526 ..
1916–17	6 764 35
	$761 65
Operation	
1917–18	$883 ..
1916–17	826 78
	$56 22
Maintenance	
1917–18	$653 ..
1916–17	575 83
	$77 17
Auxiliary	
1917–18	$100 ..
1916–17	93 92
	$6 08
Fixed charges	
1917–18	.....
1916–17	$48 95
Incidentals	
1917–18	$612 28
1916–17	.....
Debt service	
1917–18	$254 80
1916–17	242 ..
	$12 80
Outlay	
1917–18	.....
1916–17	$10 ..
Total	
1917–18	$10 329 08
1916–17	8 601 83
	$1 727 25

Town of Gouverneur

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$72 326	.00360
3	1	64 140	.00406
4	1	112 431	.00310
5	1	53 058	.00377
6	1	58 350	.00429
7	1	56 878	.00477
8	1	104 549	.00339
9	1	55 494	.00504
10	1	125 330	.00375
11	1	44 510	.00400
12	1	74 315	.00386
13	1	43 535	.00474
14	1	59 134	.00560
15	2	138 000	.00550
16	1	69 751	.00399
Total	16	$1 131 801	.0041
Average rate		.....	.00423
Total 1917–18		$1 125 424	.0054

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$180 ..
1916–17	.....
Instruction	
1917–18	$6 591 ..
1916–17	6 069 77
	$521 23
Operation	
1917–18	$890 ..
1916–17	529 72
	$360 28
Maintenance	
1917–18	$320 ..
1916–17	316 21
	$3 79

St Lawrence county — *Continued*

Town of Gouverneur

	Assessed valuation
Balance 1916	$488 12
Balance 1917	366 42
	$121 70
Tax 1917	4 749 50
Real tax	$4 871 20
Tax 1918	$6 118 85
Real tax	4 871 20
Real increase	$1 247 65

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$100 ..
1916–17	33 68
	$66 32
Fixed charges	
1917–18	$50 ..
1916–17	74 95
	$24 95
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$25 ..
1916–17	19 51
	$5 49
Total	
1917–18	$8 156 ..
1916–17	7 043 84
	$1 112 16

Town of Hammond

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$287 689	.0153
2	1	34 590	.0151
4	1	63 126	.0071
5	1	122 400	.0032
6	1	62 030	.0051
7	1	77 900	.0042
8	1	52 590	.0071
9	1	73 835	.0051
10	1	60 232	.0059
11	1	140 750	.0027
Total	14	$975 142	.0079
Average rate		.....	.0071
Total 1917–18		$996 873	.01
Balance 1916		$1 527 44	
Balance 1917		1 269 02	
		$258 42	
Tax 1917		$7 789 47	
		258 42	
Real tax		$8 047 89	
Tax 1918		$9 968 73	
Real tax		8 047 89	
		$1 920 84	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$215 ..
1916–17	26 40
	$188 60
Instruction	
1917–18	$7 600 ..
1916–17	6 635 89
	$964 11
Operation	
1917–18	$1 315 ..
1916–17	1 150 54
	$164 46
Maintenance	
1917–18	$450 ..
1916–17	401 08
	$48 92
Auxiliary	
1917–18	$375 ..
1916–17	224 12
	$150 88
Fixed charges	
1917–18	$275 ..
1916–17	267 39
	$7 61
Debt	
1917–18	$1 120 ..
1916–17	2 009 ..
	$889 ..
Outlay	
1917–18	.....
1916–17	$101 18
Total	
1917–18	$11 350 ..
1916–17	10 815 60
	$534 40

St Lawrence county — *Continued*

Town of Hermon

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$284 520	.01050
2	1	64 775	.00463
3	1	40 130	.00751
4	1	40 875	.00800
5	1	81 050	.00430
6	1	32 495	.00826
7	1	39 470	.00821
8	1	40 303	.00620
9	1	33 525	.00783
10	Contract	15 575	.....
11	1	26 800	.00876
12	1	20 035	.00798
Total	15	$719 553	.00804
Average rate		.....	.00747
Total 1917–18		$777 286	.0105
Balance 1917		$1 428 67	
Balance 1916		1 095 25	
		$333 42	
Tax 1917		$5 791 28	
		333 42	
Real tax		$5 457 86	
Tax 1918		$8 161 51	
Real tax		5 457 86	
Real increase		$2 703 65	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	.....	
1916–17	$65 67	
Instruction		
1917–18	$7 300 ..	
1916–17	7 105 60	
	$194 40	
Operation		
1917–18	$1 075 ..	
1916–17	890 01	
	$184 99	
Maintenance		
1917–18	$1 500 ..	
1916–17	450 26	
	$1 049 74	
Auxiliary		
1917–18	$35 ..	
1916–17	165 50	
	$130 50	
Fixed charges		
1917–18	.....	
1916–17	$85 62	
Debt service		
1917–18	.....	
1916–17	.....	
Miscellaneous		
1917–18	$577 ..	
1916–17	.....	
Outlay		
1917–18	.....	
1916–17	.....	
Total		
1917–18	$10 847 ..	
1916–17	8 762 66	
	$1 724 34	

Town of Hopkinton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$63 500	.00420
2	2	165 050	.00515
3	1	39 770	.00626
4	1	101 635	.00271
5	1	101 350	.00280
6	1	33 370	.00554
7	1	24 380	.00999
8	1	22 410	.01000
9	1	89 240	.00303
10	2	90 683	.00730
11	1	26 000	.01005
12	Contract	11 000	Contract
13	1	76 730	.00400
Total	14	$845 118	.00482
Average rate		.....	.00591
Total 1917–18		$856 173	.006001
Balance 1916		$359 03	
Balance 1917		147 12	
		$211 91	
Tax 1917		4 079 63	
Real tax		$4 291 54	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$635 ..	
1916–17	.....	
Instruction		
1917–18	$5 348 ..	
1916–17	5 326 27	
	$21 73	
Operation		
1917–18	$840 ..	
1916–17	408 18	
	$431 82	
Maintenance		
1917–18	$400 ..	
1916–17	.....	
Fixed charges		
1917–18	$50 ..	
1916–17	91 78	
	$41 78	
Auxiliary		
1917–18	$325 ..	
1916–17	187 03	
	$137 97	

St Lawrence county — *Continued*

Town of Hopkinton

	Assessed valuation
Tax 1918	$6 000 00
Real tax	4 291 54
Real increas	$1 708 46

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$100 ..
1916–17	415 05
	$315 05
Total	
1917–18	$7 698 ..
1916–17	6 428 31
	$1 269 69

Town of Lawrence

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$62 310	.00399
2	1	24 836	.00500
3	1	41 790	.00409
4	4	139 477	.01590
5	1	60 414	.00299
6	2	132 397	.00830
7	1	86 696	.00449
8	1	51 346	.00500
9	1	38 576	.00399
10	1	55 082	.00410
11	2	141 623	.00516
12	Contract	43 000	.00116
Total	16	$829 547	.00681
Average rate		.....	.00535
Total 1917–18		$817 866	.0079

Balance 1916	$574 10
Balance 1917	280 61
	$293 49
Tax 1917	5 649 56
Real tax	$5 943 05
Tax 1918	$6 500 ..
Real tax 1917	5 943 05
Real increase	$556 95

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$430 ..
1916–17	36 26
	$393 74
Instruction	
1917–18	$6 740 ..
1916–17	6 040 63
	$699 37
Operation	
1917–18	$1 170 ..
1916–17	1 074 52
	$95 48
Maintenance	
1917–18	$445 ..
1916–17	347 47
	$97 53
Fixed charges	
1917–18	$100 ..
1916–17	69 32
	$30 68
Auxiliary	
1917–18	$400 ..
1916–17	388 77
	$11 23
Debt	
1917–18	.....
1916–17	$535 90
Outlay	
1917–18	.....
1916–17	$334 82
Total	
1917–18	$9 285 ..
1916–17	8 827 69
	$457 31

Town of Lisbon

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$69 975	.00329
2	1	89 479	.00250
3	1	99 090	.00300
4	1	79 744	.00274
5	3	198 787	.00800
6	1	78 524	.00379
7	1	59 028	.00338
8	1	78 380	.00333
9	1	72 680	.00329

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$565 ..
1916–17	.....
Instruction	
1917–18	$15 300 ..
1916–17	11 937 ..
	$3 363 ..

Town of Lisbon

		Assessed valuation	
10	1	$30 160	.00568
11	1	44 069	.00453
12	1	63 330	.00418
13	1	94 254	.00427
14	1	60 848	.00459
15	1	76 404	.00330
16	1	47 681	.00520
17	1	34 487	.00489
18	1	59 900	.00374
19	1	85 000	.00307
20	1	62 741	.00400
21	1	24 536	.00749
22	1	70 240	.00398
23	1	47 607	.00398
24	1	61 953	.00443
25	1	92 456	.00399
26	1	46 910	.00510
27	Contract	27 650	.00121
28	1	83 460	.00301
29	1	53 587	.00463
30	1	69 182	.00394
31	1	32 450	.00584
32	1	32 400	.00560
Total	33	$2 126 992	.00424
Average rate		.....	.00418
Total 1917–18		$2 240 359	.00676
Balance 1916		$1 806 05	
Balance 1917		1 890 23	
		$84 18	
Tax 1917		9 020 95	
Real tax		$8 936 77	
Tax 1918		$14 915 ..	
Real tax 1917		8 936 77	
Real increase		$5 978 23	

Expenditures 1916–17 and budget 1917–18

Operation	
1917–18	$1 620 ..
1916–17	1 533 84
	$86 16
Maintenance	
1917–18	$1 250 ..
1916–17	580 12
	$669 88
Auxiliary	
1917–18	$750 ..
1916–17	312 69
	$437 31
Fixed charges	
1917–18	$25 ..
1916–17	167 42
	$142 42
Debt service	
1917–18	$405 ..
1916–17	438 02
	$33 02
Outlay	
1917–18	$100 ..
1916–17	7 ..
	$93 ..
Total	
1917–18	$20 015 ..
1916–17	14 976 09
	$5 038 91

Town of Louisville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$33 800	.00600
2	1	43 700	.00600
3	1	56 750	.00602
4	1	69 781	.00599
5	1	69 053	.00670
6	2	83 946	.00846
7	1	58 887	.00506
8	1	33 059	.00483
9	1	44 250	.00684
10	1	36 886	.00724
11	1	14 950	.01049
12	2	73 050	.00783
13	1	46 600	.00536
14	1	36 200	.01000
Total	16	$700 912	.0068
Average rate		.....	.0069
Total 1917–18		$701 961	.0075
Balance 1916		$258 61	
Balance 1917		50 39	
		$208 22	
Tax 1917		2 768 67	
Real tax		$4 976 89	
Tax 1918		$5 264 07	
Real tax 1917		4 976 89	
Real increase		$287 18	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$150 ..
1916–17	.....
Instruction	
1917–18	$6 318 ..
1916–17	5 942 46
	$375 54
Operation	
1917–18	$540 ..
1916–17	716 15
	$176 15
Maintenance	
1917–18	$100 ..
1916–17	498 80
	$398 80
Auxiliary	
1917–18	$100 ..
1916–17	114 01
	$14 01
Fixed charges	
1917–18	$100 ..
1916–17	73 48
	$26 52
Outlay	
1917–18	.....
1916–17	$146 70
Total	
1917–18	$7 308 ..
1916–17	7 491 60
	$183 60

St Lawrence county — *Continued*

Town of Macomb

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$75 328	.0039
2	1	19 956	.0087
3	1	59 697	.0062
4	1	52 650	.0079
5	1	55 747	.0061
6	1	26 338	.0071
7	1	55 708	.0067
8	1	64 927	.0077
9	1	29 700	.0109
10	1	24 721	.0103
11	1	25 100	.0092
12	1	47 880	.0041
13	1	35 197	.0083
14	1	14 355	.0158
15	1	24 895	.008
Total	15	$612 109	.0072
Average rate			.0077
Total 1917–18		$638 227	.01
Balance 1916		$667 79	
Balance 1917		395 82	
		$271 97	
Tax 1917		4 412 63	
Real tax		$4 684 60	
Tax 1918		$6 382 27	
Real tax 1917		4 684 60	
Real increase		$1 697 67	

Expenditures 1916–17 and *budget 1917–18

* Budget missing.

Town of Madrid

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	6	$325 704	.00800
2	1	42 053	.00810
3	1	54 625	.00500
4	1	37 495	.00700
5	1	30 180	.00632
6	1	54 520	.00500
7	1	76 536	.00460
8	1	62 156	.00482
9	1	67 599	.00481
10	1	12 248	.00439
Total	15	$763 116	.00700
Average rate			.005804
Total 1917–18		$895 496	.0065
Balance 1916		$484 72	
Balance 1917		632 19	
		—$147 47	
Tax 1917		5 348 97	
Real tax		$5 201 50	
Tax 1918		$5 820 72	
Real tax 1917		5 201 50	
Real increase		$619 22	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	.....
1916–17	$25 ..
Instruction	
1917–18	.....
1916–17	$8 257 26
Operation	
1917–18	.....
1916–17	$997 23
Maintenance	
1917–18	.....
1916–17	$208 63
Auxiliary	
1917–18	.....
1916–17	$2 95
Fixed charges	
1917–18	.....
1916–17	$102 61
Total	
1917–18	$10 300 ..
1916–17	9 568 68
	$731 32

Town of Massena

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$53 840	.00500
3	2	105 900	.00340
		117 032	
4	1	85 965	.00459
5	2	115 000	.00500
		40 025	
6	1	89 940	.00340
7	1	81 743	.00415
8	1	92 220	.00360

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$195 ..
1916–17	.....
Instruction	
1917–18	$6 784 ..
1916–17	6 175 17
	$608 83

St Lawrence county — *Continued*

Town of Massena

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
9	1	$46 960	.00650
10	1	20 500	.01270
11	1	56 234	.00532
12	1	68 650	.00510
13	1	55 872	.00500
14	1	24 060	.01100
Total	15	$1 054 041	.0046
Average rate			.0058
Total 1917–18		$1 043 591	.006
Balance 1916		$331 72	
Balance 1917		124 74	
		$206 98	
Tax 1917		4 933 89	
Real tax		$5 140 87	
Tax 1918		$5 985 94	
Real tax 1917		5 140 87	
Real increase		$845 07	

Expenditures 1916–17 and budget 1917–18

Operation		
1917–18	$756 56	
1916–17	735 37	
		$21 19
Maintenance		
1917–18	$345 ..	
1916–17	341 27	
		$3 73
Auxiliary		
1917–18	$75 ..	
1916–17	123 73	
		$48 73
Fixed charges		
1917–18	$100 ..	
1916–17	110 19	
		$10 19
Outlay		
1917–18	.....	
1916–17	$2 89	
Total		
1917–18	$8 255 56	
1916–17	7 488 62	
		$766 94

Town of Morristown, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$318 950	.0095
2	1	76 500	.0030
3	1	38 470	.0067
6	1	52 670	.0053
7	1	59 044	.0093
11	1	64 387	.0051
12	1	50 000	.0057
Total	11	$660 021	.0075
Average rate			.0064
Total 1917–18		$672 254	.0931
Balance 1917		$2 172 18	
Balance 1916		672 63	
		$1 499 55	
Tax 1917		$5 000 45	
		1 499 55	
Real tax		$3 500 90	
Tax 1918		$6 278 65	
Real tax 1917		3 500 90	
Real increase		$2 777 75	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$275 ..	
1916–17	114 47	
		$160 53
Instruction		
1917–18	$5 150 ..	
1916–17	5 451 86	
		$301 86
Operation		
1917–18	$925 ..	
1916–17	462 34	
		$462 66
Maintenance		
1917–18	$355 ..	
1916–17	482 98	
		$127 98
Auxiliary		
1917–18	$760 ..	
1916–17	101 67	
		$658 33
Fixed charges		
1917–18	$90 ..	
1916–17	117 51	
		$27 51
Debt		
1917–18	$475 ..	
1916–17	1 666 32	
		$1 191 32
Outlay		
1917–18	.....	
1916–17	$2 235 05	
Total		
1917–18	$8 030 ..	
1916–17	10 632 20	
		$2 602 20

St Lawrence county — *Continued*

Town of Morristown, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
4	1	$47 850	.0074
5	3	145 553	.0105
8	1	78 328	.0136
9	1	73 990	.005
10	1	38 955	.0064
13	1	65 145	.0060
14	1	45 500	.0065
Total	9	$495 321	.0086
Average rate			.0079
Total 1917–18		$489 153	.012092
Balance 1916		$1 105 18	
Balance 1917		689 72	
		$415 46	
Tax 1917		4 268 61	
Real tax		$4 684 07	
Tax 1918		$5 913 ..	
Real tax 1917		4 684 07	
Real increase		$1 228 93	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$290 ..
1916–17	19 60
	$270 40
Instruction	
1917–18	$5 150 ..
1916–17	4 181 87
	$968 13
Operation	
1917–18	$825 ..
1916–17	524 86
	$300 14
Maintenance	
1917–18	$125 ..
1916–17	281 06
	$156 06
Auxiliary	
1917–18	$90 ..
1916–17	142 58
	$52 58
Fixed charges	
1917–18	$65 ..
1916–17	56 72
	$8 28
Debt	
1917–18	$630 ..
1916–17	630 ..
Outlay	
1917–18	$150 ..
1916–17	263 20
	$113 20
Total	
1917–18	$7 325 ..
1916–17	6 099 89
	$1 225 11

Town of Norfolk

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	2	$316 669	.00251
3	1	21 000	.01120
4	1	81 301	.00337
5	1	35 160	.00401
6	1	69 071	.00499
7	1	33 700	.00793
8	1	23 785	.00836
9	1	24 435	.00573
10	1	25 770	.01046
11	1	68 895	.00544
12	1	57 432	.00500
Total	12	$757 218	.0041
Average rate			.0068
Total 1917–18		$764 501	.0057
Balance 1916		$807 00	
Balance 1917		282 11	
		$524 89	
Tax 1917		3 334 18	
Real tax		$3 859 07	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$100 ..
1916–17	10 85
	$89 15
Instruction	
1917–18	$4 700 ..
1916–17	4 310 71
	$389 29
Operation	
1917–18	$760 ..
1916–17	590 41
	$169 59
Maintenance	
1917–18	$100 ..
1916–17	468 88
	$368 88
Auxiliary	
1917–18	$110 ..
1916–17	311 63
	$201 63

St Lawrence county — *Continued*

Town of Norfolk

	Assessed valuation
Tax 1918	$4 195 00
Real tax 1917	3 859 07
Real increase	$335 93

Expenditures 1916–17 and budget 1917–18

Fixed charges	
1917–18	$50 ..
1916–17	56 32
	$6 32
Outlay	
1917–18	$125 ..
1916–17	.....
Total	
1917–18	$5 995 ..
1916–17	5 748 80
	$246 20

Town of Oswegatchie

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$139 534	.0239
2	1	78 283	.00382
3	1	76 319	.00373
4	1	70 845	.00458
5	5	370 512	.00843
6	1	64 035	.00546
7	1	88 937	.00404
8	1	67 113	.00560
9	1	102 300	.00411
10	1	95 253	.00356
11	1	51 560	.00387
12	1	62 407	.00496
13	1	44 600	.00419
14	1	41 500	.00412
15	1	65 330	.00294
16	1	47 844	.00347
17	1	68 098	.00427
18	1	38 488	.00500
19	1	63 750	.00470
21	1	42 742	.00614
Total	24	$1 679 450	.00505
Average rate		.....	.00447
Total 1917–18		$1 719 760	.0065

Balance 1917	$1 744 77
Balance 1916	778 01
	$966 76
Tax 1917	$8 495 00
	966 76
Real tax	$7 528 33
Tax 1918	$11 178 60
Real tax 1917	7 528 33
Real increase	$3 650 27

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$500 ..
1916–17	39 35
	$460 65
Instruction	
1917–18	$10 477 ..
1916–17	9 732 20
	$744 80
Operation	
1917–18	$3 523 ..
1916–17	1 759 62
	$1 763 38
Maintenance	
1917–18	$100 ..
1916–17	308 19
	$208 19
Auxiliary	
1917–18	$200 ..
1916–17	94 31
	$105 69
Fixed charges	
1917–18	.....
1916–17	$118 22
Debt service	
1917–18	.....
1916–17	.....
Incidental	
1917–18	$200 ..
1916–17	.....
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$15 000 ..
1916–17	12 051 89
	$2 948 11

Town of Parishville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$160 163	.0140
2	1	38 150	.0059
3	1	64 660	.0055
4	1	47 300	.0035
5	1	25 950	.0072
6	1	24 960	.0094
7	1	27 410	.0091
8	Contract	26 710	.0056

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	.....
1916–17	86 72
Instruction	
1917–18	.....
1916–17	7 411 42

St Lawrence county — *Continued*

Town of Parishville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
9	1	$42 150	.0048
10	1	23 380	.0095
11	1	18 740	.0123
12	1	15 470	.0148
13	1	11 500	.0123
14	1	24 910	.0123
15	1	17 110	.0306
16	Contract	16 755	.0080
Total	18	$585 318	.0099
Average rate			.0103
Total 1917–18		$591 860	.011
Balance 1916		$500 85	
Balance 1917		495 93	
		$4 92	
Tax 1917		5 807 72	
Real tax		$5 812 64	
Tax 1918		$6 510 00	
Real tax 1917		5 812 64	
Real increase		$697 36	

Expenditures 1916–17 and budget 1917–18

Operation	
1917–18	.....
1916–17	$695 28
Maintenance	
1917–18	.....
1916–17	$220 49
Auxiliary	
1917–18	.....
1916–17	$729 25
Fixed charges	
1917–18	.....
1916–17	$71 31
Debt services	
1917–18	.....
1916–17	$393 49
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	.....
1916–17	$9 607 96

Town of Piercefield

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	6	$417 686	.02100
2	2	79 140	.00631
3	3	275 035	.01856
Total	11	$771 861	.01862
Average rate			.01529
Total 1917–18		$759 610	.0131
Balance 1917		$3 097 34	
Balance 1916		2 345 53	
		$751 81	
Tax 1917		$14 377 79	
		751 81	
Real tax 1917		$13 625 98	
Tax 1918		10 000 00	
Real increase		$3 625 98	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$425 ..
1916–17	42 63
	$382 37
Instruction	
1917–18	$6 944 ..
1916–17	6 707 02
	$236 98
Operation	
1917–18	$2 800 ..
1916–17	2 484 46
	$315 54
Maintenance	
1917–18	$700 ..
1916–17	520 48
	$179 52
Fixed charges	
1917–18	$100 ..
1917–18	68 90
	$31 10
Auxiliary	
1917–18	$375 ..
1916–17	370 62
	$4 38
Debt	
1917–18	.....
1916–17	4 275 64
Outlay	
1917–18	.....
1916–17	$586 69
Total	
1917–18	$11 344 ..
1916–17	15 056 44
	$3 712 44

St Lawrence county — *Continued*

Town of Pierrepont

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$33 084	.01000
2	1	56 390	.00540
3	1	35 445	.00690
4	2	229 287	.00435
5	1	26 640	.00900
6	1	35 370	.00719
7	Contract	26 780	.00250
8	1	35 244	.00624
9	.....	2 460	.....
10	1	16 846	.00882
11	1	22 720	.01000
12	1	18 631	.00654
13	1	21 810	.01030
14	1	34 360	.00649
15	1	30 030	.00697
16	1	24 270	.00750
17	1	21 370	.00500
Total	16	$670 737	.00615
Average rate		.....	.00781
Total 1917–18		$680 922	.007376
Balance 1916		$1 219 37	
Balance 1917		815 57	
		$403 80	
Tax 1917		4 126 08	
Real tax		$4 529 88	
Tax 1918		$5 022 83	
Real tax 1917		4 529 88	
Real increase		$492 95	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$110 ..
1916–17	24 ..
	$86 ..
Instruction	
1917–18	$6 044 ..
1916–17	5 711 ..
	$333
Operation	
1917–18	$745 ..
1916–17	526 ..
	$219 ..
Maintenance	
1917–18	$150 ..
1916–17	288 ..
	$138 ..
Auxiliary	
1917–18	$375 ..
1916–17	336 ..
	$39 ..
Fixed charges	
1917–18	$30 ..
1916–17	182 ..
	$152 ..
Debt service	
1917–18	$318 ..
1916–17	704 ..
	$386 ..
Outlay	
1917–18	$123 ..
1916–17	50 ..
Total	
1917–18	$7 772 ..
1916–17	7 894 ..
	$122 ..

Town of Pitcairn

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$22 269	.01676
2	1	72 023	.00514
3	1	27 251	.01050
4	1	13 325	.01550
5	1	22 028	.01350
6	1	21 390	.00870
7	1	17 651	.01333
8	1	14 620	.01660
Total	8	$210 557	.0104
Average rate		.....	.01250
Total 1917–18		$239 189	.011288
Balance 1916		$558 41	
Balance 1917		340 50	
		$217 91	
Tax 1917		2 200 18	
Real tax		$2 418 09	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$75 ..
1916–17	16 ..
	$59 ..
Instruction	
1917–18	$3 240 ..
1916–17	3 099 51
	$140 49
Operation	
1917–18	*$725 ..
1916–17	328 31
	$396 69
Maintenance	
1917–18	.....
1916–17	$295 82
Auxiliary	
1917–18	.....
1916–17	$65 50

* Includes incidental expenses

St Lawrence county — *Continued*

Town of Pitcairn

	Assessed valuation
Tax 1918	$2 700 00
Real tax	2 418 09
Real increase	$281 91

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	.....
1916–17	$19 90
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$4 040 ..
1916–17	3 825 04
	$214 96

Town of Potsdam

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$58 320	.0045
3	1	48 243	.0052
4	1	77 250	.0035
5	1	57 240	.0057
6	1	354 499	.0016
7	1	113 344	.0022
9	1	66 650	.0043
10	1	85 000	.0039
11	1	83 650	.0048
12	1	28 725	.0071
13	1	80 000	.0048
14	1	69 142	.0040
15	1	66 232	.0047
16	1	71 510	.0045
18	1	62 200	.0045
19	1	72 100	.0040
20	1	51 705	.0045
21	1	48 334	.0055
22	1	75 109	.0040
23	2	42 871	.0018
24	Contract	33 050	.....
25	1	39 475	.0029
26	1	89 106	.0039
27	1	43 816	.0044
28	Contract	22 295	.0046
29	Contract	39 157	.0049
31	1	42 605	.0081
32	1	49 835	.0049
Total	26	$1 971 553	.0041
Average rate		.....	.0044
Total 1917–18		$1 881 727	.007
Balance 1916		$1 560 27	
Balance 1917		448 77	
		$1 111 50	
Tax 1917		8 168 46	
Real tax		$9 279 96	
Tax 1918		$12 009 16	
Real tax 1917		8 168 46	
Real increase		$3 840 70	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$700 ..
1916–17	20 59
	$679 41
Instruction	
1917–18	$12 750 ..
1916–17	10 555 39
	$2 194 51
Operation	
1917–18	$1 250 ..
1916–17	943 29
	$306 71
Maintenance	
1917–18	$550 ..
1916–17	445 35
	$104 65
Auxiliary	
1917–18	$950 ..
1916–17	852 98
	$97 02
Fixed charges	
1917–18	$100 ..
1916–17	156 52
	$56 52
Debt service	
1917–18	.....
1916–17	$510 80
Outlay	
1917–18	.....
1916–17	$19 96
Total	
1917–18	$16 300 ..
1916–17	13 504 88
	$2 795 12

St Lawrence county — *Continued*

Town of Rossie

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	35 328	.0144
2	1	37 630	.0073
3	1	50 895	.0058
4	1	79 000	.0047
5	1	24 160	.0088
7	1	29 198	.0084
8	1	97 063	.0040
9	1	13 200	.0145
10	1	43 110	.0035
Total	10	$409 584	.0064
Average rate		.....	.0079
Total 1917–18		$408 627	.00925
Balance 1916		$272 61	
Balance 1917		204 02	
		$68 59	
Tax 1917		2 658 03	
Real tax		$2 726 62	
Tax 1918		$3 779 ..	
Real tax		2 726 62	
Real increase		$1 052 38	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$225 ..
1916–17	.....
Instruction	
1917–18	$2 668 ..
1916–17	3 880 54
	$1 212 54
Operation	
1917–18	$444 ..
1916–17	336 16
	$107 84
Maintenance	
1917–18	$250 ..
1916–17	159 26
	$90 74
Auxiliary	
1917–18	$100 ..
1916–17	107 60
	$7 60
Fixed charges	
1917–18	$90 ..
1916–17	37 10
	$52 90
Debt service	
1917–18	.....
1916–17	$38 88
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$3 777 ..
1916–17	4 559 54
	$782 54

Town of Russell

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	7	$98 539	.01000
2	1	55 023	.00499
3	1	30 608	.00653
4	1	13 490	.01410
5	2	52 205	.01000
6	1	65 102	.00479
7	Contract	9 580	.01569
8	1	59 454	.00442
9	1	35 710	.00700
10	1	30 135	.00699
11	Contract	35 860	.00400
12	1	18 689	.00698
13	1	54 974	.00500
14	1	32 957	.00700
15	1	29 828	.00759
16	1	58 013	.00532
17	1	17 034	.01900
18	1	27 670	.00722
19	1	19 210	.00910
20	1	15 100	.01059
21	1	6 090	*....
Total	25	$755 271	.0073
Average rate		.....	.00831
Total 1917–18		$773 175	.013
Balance 1917		$1 938 32	
Balance 1916		1 831 18	
		$107 14	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$585 ..
1916–17	103 ..
	$482 ..
Instruction	
1917–18	$10 746 ..
1916–17	10 144 ..
	$602 ..
Operation	
1917–18	$2 125 ..
1916–17	1 497 ..
	$628 ..
Maintenance	
1917–18	$560 ..
1916–17	516 ..
	$44 ..
Auxiliary	
1917–18	$1 075 ..
1916–17	671 ..
	$404 ..
Fixed charges	
1917–18	$100 ..
1916–17	150 ..
	$50 ..

St Lawrence county — *Continued*

Town of Russell

	Assessed valuation
Tax 1917	$5 542 69
Real tax	5 649 83
Tax 1918	$7 731 75
Real tax 1917	5 649 83
Real increase	$2 081 92

Expenditures 1916–17 and budget 1917–18	
Outlay	
1917–18	$25 ..
1916–17	259 ..
	$234 ..
Total	
1917–18	$15 216 ..
1916–17	13 505 ..
	$1 711 ..
Debt service	
1917–18	.....
1916–17	$165 ..

* No children.

Town of Stockholm

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$42 680	.00782
2	1	47 818	.00567
3	1	44 537	.00599
4	1	98 200	.00494
5	1	33 618	.00470
6	1	45 700	.00615
7	1	25 490	.00761
8	1	49 499	.00498
9	1	62 997	.00476
10	1	34 900	.00587
11	1	41 610	.00602
12	1	19 037	.00800
13	1	66 925	.00440
14	1	40 900	.00605
16	1	49 274	.00669
17	1	59 547	.00537
18	1	44 781	.00503
19	1	26 800	.00463
20	1	22 744	.00599
21	Contract	26 130	.....
22	1	22 196	.00635
23	1	32 810	.00499
24	1	34 173	.00600
25	1	33 200	.00970
26	Contract	16 600	.....
Total	23	$1 022 166	.00553
Average rate		.....	.00598
Total 1917–18		$1 051 852	.00675
Balance 1916		$898 83	
Balance 1917		337 65	
		$561 18	
Tax 1917		5 657 ..	
Actual tax		$6 218 18	
Tax 1918		$7 100 ..	
Actual tax		$6 218 ..	
Real increase		$881 82	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$450 ..
1916–17	.....
Instruction	
1917–18	$8 594 ..
1916–17	8 129 45
	$464 55
Operation	
1917–18	$990 ..
1916–17	733 34
	$256 66
Maintenance	
1917–18	$600 ..
1916–17	855 92
	$255 92
Fixed charges	
1917–18	$90 ..
1916–17	167 63
	$77 63
Auxiliary	
1917–18	$535 ..
1916–17	431 70
	$103 30
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$150 ..
1916–17	73 54
	$75 46
Total	
1917–18	$11 409 ..
1916–17	10 391 58
	$1 017 42

Town of Waddington

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	6	$276 329	.01208
2	1	72 050	.00364
3	1	44 050	.00579
4	1	74 720	.00404
5	1	54 361	.00300
6	1	71 443	.00510
7	1	89 717	.00357
8	1	43 900	.00510
9	1	47 647	.00468
10	1	60 615	.00426

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$200 ..
1916–17	*61 ..
	$139 ..
Instruction	
1917–18	$8 606 ..
1916–17	7 961 75
	$644 25

St Lawrence county — *Concluded*

Town of Waddington

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
11	1	$80 926	.00375
12	1	88 563	.00315
13	1	24 794	.01083
Total	18	$1 029 115	.00637
Average rate			.00530
Total 1917–18		$1 125 362	.0072
Balance 1916		$754 39	
Balance 1917		732 09	
		$22 30	
Tax 1917		6 561 23	
Real tax		$6 583 53	
Tax 1918		$8 102 61	
Real tax 1917		6 583 53	
Real increase		$1 519 08	

Expenditures 1916–17 and budget 1917–18		
Operation		
1917–18	$1 200 ..	
1916–17	1 053 23	
		$146 77
Maintenance		
1917–18	$400 ..	
1916–17	288 33	
		$111 67
Auxiliary		
1917–18	$107 ..	
1916–17	41 51	
		$65 49
Fixed charges		
1917–18	.....	
1916–17	$101 07	
Debt service		
1917–18	.....	
1916–17	$162 82	
Total		
1917–18	$10 513 ..	
1916–17	9 669 71	
		$843 29

* Supplies.

Suffolk county

Town of Babylon

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
3	2	$308 937	.00577
5	4	502 654	.00713
7	3	333 945	.00882
Total	9	$1 145 526	.00734
Average rate			.00724
Total 1917–18		$1 176 993	.0093
Balance 1916		$1 709 86	
Balance 1917		1 597 02	
		$112 84	
Tax 1917		8 316 65	
Real tax		$8 429 49	
Tax 1918		$10 938 77	
Real tax 1917		8 429 49	
Real increase		$2 509 28	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$835 ..	
1916–17	192 29	
		$642 71
Instruction		
1917–18	$4 850 ..	
1916–17	5 201 ..	
		$351 ..
Operation		
1917–18	$2 150 ..	
1916–17	1 927 82	
		$222 18
Maintenance		
1917–18	$410 ..	
1916–17	848 57	
		$438 57
Auxiliary		
1917–18	$210 ..	
1916–17	200 47	
		$9 53
Fixed charges		
1917–18	$199 ..	
1916–17	140 51	
		$58 49
Debt service		
1917–18	$2 645 ..	
1916–17	2 234 ..	
		$411 ..
Outlay		
1917–18	$460 ..	
1916–17	81 ..	
		$379 ..
Total		
1917–18	$11 759 ..	
1916–17	10 825 66	
		$933 34

Suffolk county — *Continued*

Town of Brookhaven, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$713 864	.0073
5	3	1 508 026	.0022
11	1	180 004	.0079
12	1	135 726	.0011
13	1	103 310	.0040
14	1	127 740	.0044
15	1	116 991	.0045
16	1	78 175	.0050
18	1	170 000	.0042
20	1	250 000	.0053
25	2	465 011	.0017
35	1	147 005	.0040
Total	19	$5 813 052	.0026
Average rate			.0043
Total 1917–18		$3 315 084	.0065
Balance 1916		$4 611 12	
Balance 1917		4 176 01	
		$435 11	
Tax 1917		15 391 88	
Real tax		$15 826 99	
Tax 1918		$21 572 21	
Real tax 1917		15 826 99	
Real increase		$5 745 22	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$2 435 ..
1916–17	123 87
	$2 311 13
Instruction	
1917–18	$14 950 ..
1916–17	12 011 21
	$2 938 79
Operation	
1917–18	$2 910 ..
1916–17	2 245 79
	$664 21
Maintenance	
1917–18	$800 ..
1916–17	219 19
	$580 81
Auxiliary	
1917–18	$800 ..
1916–17	233 26
	$566 74
Fixed charges	
1917–18	$200 ..
1916–17	305 17
	$105 17
Debt service	
1917–18	$2 320 ..
1916–17	3 206 68
	$886 68
Outlay	
1917–18	$250 ..
1916–17	4 048 11
	$3 798 11
Total	
1917–18	$24 665 ..
1916–17	22 393 28
	$2 271 72

Town of Brookhaven, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
7	2	$284 332	.0036
8	1	350 619	.0025
9	1	289 435	.0012
10	1	508 427	.0015
17	1	116 095	.0033
19	1	243 222	.0016
Total	7	$1 792 130	.0021
Average rate			.0023
Total 1917–18		$1 979 114	.0038
Balance 1916		$1 168 76	
Balance 1917		341 19	
		$827 57	
Tax 1917		3 766 25	
Real tax		$4 593 82	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$685 ..
1916–17	.....
Instruction	
1917–18	$4 820 ..
1916–17	3 889 47
	$930 53
Operation	
1917–18	$625 ..
1916–17	647 54
	$22 54
Maintenance	
1917–18	$675 ..
1916–17	311 21
	$363 79

Suffolk county — *Continued*

Town of Brookhaven, Unit No. 2

	Assessed valuation
Tax 1918	$7 520 64
Real tax 1917	4 593 82
Real increase	$2 926 82

Expenditures 1916–17 and budget 1917–18

Auxiliary	
1917–18	$1 805 ..
1916–17	48 ..
	$1 757 ..
Fixed charges	
1917–18	.....
1916–17	$38 63
Debt service	
1917–18	.....
1916–17	$261 ..
Outlay	
1917–18	.....
1916–17	$637 ..
Total	
1917–18	$8 610 ..
1916–17	5 833 13
	$2 776 87

Town of Brookhaven, Unit No. 3

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
23	4	$942 039	.0048
26	1	174 004	.0038
27	3	512 593	.0055
28	6	1 155 485	.0071
29	2	387 750	.0024
Total	16	$3 171 871	.0054
Average rate		.....	.0047
Total 1917–18		$3 693 812	.006
Balance 1917		$3 672 ..	
Balance 1916		3 221 15	
		$450 85	
Tax 1917		$17 153 90	
		450 85	
Real tax		$16 703 05	
Tax 1918		$22 162 88	
Real tax 1917		16 703 05	
Real increase		$5 459 83	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$700 ..
1916–17	330 54
	$369 46
Instruction	
1917–18	$12 349 50
1916–17	10 444 22
	$1 905 28
Operation	
1917–18	$3 505 ..
1916–17	2 462 06
	$1 042 29
Maintenance	
1917–18	$1 981 ..
1916–17	89 71
	$1 891 29
Auxiliary	
1917–18	$735 ..
1916–17	354 49
	$380 51
Fixed charges	
1917–18	$475 84
1916–17	106 55
	$369 29
Debt service	
1917–18	$2 226 ..
1916–17	5 265 95
	$3 039 95
Incidentals	
1917–18	$1 544 ..
1916–17	.....
Outlay	
1917–18	$75 ..
1916–17	3 296 80
	$3 221 80
Total	
1917–18	$23 591 34
1916–17	22 350 32
	$1 241 02

Suffolk county — *Continued*

Town of Brookhaven, Unit No. 4

Dist.	Teachers	Assessed valuation	Tax rate 1917–18
21	1	$179 661	.0025
22	1	199 311	.0030
30	1	429 931	.0006
31	1	150 217	.0032
32	1	523 508	.0018
33	7	936 008	.0060
34	3	610 732	.0057
Total	15	$3 029 368	.0039
Average rate			.0034
Total 1917–18		$2 947 002	.0053
Balance 1916		$3 792 04	
Balance 1917		2 795 52	
		$996 52	
Tax 1917		11 844 41	
Real tax		$12 840 93	
Tax 1918		$15 516 50	
Real tax 1917		12 840 93	
Real increase		$2 675 51	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$500 ..
1916–17	218 39
	$281 61
Instruction	
1917–18	$12 851 ..
1916–17	10 341 38
	$2 509 62
Operation	
1917–18	$2 055 ..
1916–17	1 996 88
	$58 12
Maintenance	
1917–18	*a*$775 ..
1916–17	243 26
	$531 74
Auxiliary	
1917–18	$260 50
1916–17	168 01
	$92 49
Fixed charges	
1917–18	.....
1916–17	$108 15
Incidentals	
1917–18	$380 ..
1916–17	.....
Debt service	
1917–18	.....
1916–17	$1 160 90
Outlay	
1917–18	$669 93
1916–17	1 726 04
	$1 056 17
Total	
1917–18	$17 481 43
1916–17	15 963 01
	$1 528 42

a Includes insurance.

Town of East Hampton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$251 700	.00249
3	8	1 382 900	.00602
4	2	295 915	.00773
Total	11	$1 930 515	.00582
Average rate			.00541
Total 1917–18		$2 072 495	.0095
Balance 1916		$2 033 54	
Balance 1917		737 24	
		$1 296 30	
Tax 1917		11 249 64	
Real tax		$12 545 94	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$1 746 ..
1916–17	332 88
	$1 413 12
Instruction	
1917–18	$8 450 ..
1916–17	7 546 02
	$903 98
Operation	
1917–18	$2 300 ..
1916–17	2 348 47
	$48 47
Maintenance	
1917–18	$825 ..
1916–17	1 261 19
	$436 19

Suffolk county — *Continued*

Town of East Hampton

	Assessed valuation
Tax 1918	$19 736 06
Real tax 1917	12 545 94
Real increase	$7 190 12

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$1 645 ..
1916–17	155 ..
	$1 490 ..
Fixed charges	
1917–18	$106 ..
1916–17	145 14
	$39 14
Debt service	
1917–18	$747 50
1916–17	2 325 70
	$1 578 20
Outlay	
1917–18	$5 000 ..
1916–17	394 03
	$4 605 97
Total	
1917–18	$20 819 50
1916–17	14 508 43
	$6 311 07

Town of Islip, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
5	6	$1 129 224	.0046
7	2	2 274 909	.0008
8	3	293 332	.0095
10	1	255 223	.0055
14*	.....	.....	.....
Total	12	$3 952 688	.0028
Average rate		.....	.0051
Total 1917–18		$4 627 801	.0035
Balance 1916		$2 023 51	
Balance 1917		1 125 69	
		$897 82	
Tax 1917		11 186 73	
Real tax		$12 084 55	
Tax 1918		$16 227 34	
Real tax 1917		12 084 55	
Real increase		$4 142 79	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	.....
1916–17	$137 15
Instruction	
1917–18	$10 150 ..
1916–17	9 035 82
	$1 114 18
Operation	
1917–18	$2 040 ..
1916–17	1 908 21
	$131 79
Maintenance	
1917–18	$264 ..
1916–17	329 57
	$65 57
Auxiliary	
1917–18	$328 ..
1916–17	82 ..
	$246 ..
Fixed charges	
1917–18	.....
1916–17	$82 21
Supplies and contingencies	
1917–18	$1 074 ..
1916–17	.....
Debt service	
1917–18	.....
1916–17	$216 ..
Outlay	
1917–18	.....
1916–17	$2 336 70
Total	
1917–18	$13 856 ..
1916–17	14 127 77
	$271 77

* Just been organized; first year high school.

Suffolk county — *Continued*

Town of Islip, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
6	3	$493 301	.0086
9	2	1 875 183	.0020
11	1	360 247	.0024
12	2	847 925	.0024
13	6	606 733	.0136
Total	14	$4 183 389	.0046
Average rate			.0038
Total 1917–18		$4 306 839	.006
Balance 1917		$5 519 07	
Balance 1916		4 896 64	
		$622 43	
Tax 1917		$19 137 20	
		622 43	
Real tax		$18 514 77	
Tax 1918		$25 464 70	
Real tax 1917		18 514 77	
Real increase		$6 949 93	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$1 325 ..
1916–17	411 77
	$913 23
Instruction	
1917–18	$12 185 ..
1916–17	10 132 90
	$2 052 10
Operation	
1917–18	$4 430 ..
1916–17	4 902 ..
	$472 ..
Maintenance	
1917–18	*$1 000 ..
1916–17	551 65
	$448 35
Auxiliary	
1917–18	$1 100 ..
1916–17	309 81
	$800 19
Fixed charges	
1917–18	.....
1916–17	$139 16
Debt service	
1917–18	$4 300 ..
1916–17	6 562 50
	$2 262 50
Incidentals	
1917–18	$835 ..
1916–17	.....
Outlay	
1917–18	.....
1916–17	$1 922 04
Total	
1917–18	†$25 185 ..
1916–17	24 931 83
	$253 17

* Includes insurance.
† Total of budget given as $25,215.

Town of Huntington

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$246 190	.00631
2	2	1 124 746	.00139
5	1	905 133	.00078
6	2	340 862	.00462
7	2	677 115	.00381
8	3	859 201	.00321
9	4	578 787	.00569
10	2	609 858	.00184
12	2	400 000	.00427
13	2	380 260	.00801
14	1	160 679	.00315
15	2	209 004	.00991
16	2	200 000	.00532
17	1	190 644	.00218
18	1	519 988	.00138
Total	29	$7 402 407	.00333
Average rate			.00412
Total 1917–18		$8 146 519	.0042

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$1 775 ..
1916–17	.....
Instruction	
1917–18	$20 900 ..
1916–17	17 756 39
	$3 233 61
Operation	
1917–18	$5 525 ..
1916–17	5 167 07
	$357 93
Maintenance	
1917–18	$1 345 ..
1916–17	2 656 62
	$1 311 62
Auxiliary	
1917–18	$650 ..
1916–17	429 33
	$220 67

Suffolk county — *Continued*

Town of Huntington

	Assessed valuation
Balance 1916	$7 135 26
Balance 1917	6 072 43
	$1 062 83
Tax 1917	24 701 08
Real tax	$25 763 91
Tax 1918	$33 856 50
Real tax 1917	25 763 91
Real increase	$8 092 59

Expenditures 1916–17 and budget 1917–18

Fixed charges		
1917–18	$455 ..	
1916–17	607 90	
		$152 90
Debt service		
1917–18	$6 409 50	
1916–17	4 933 08	
		$1 476 42
Outlay		
1917–18	$100 ..	
1916–17	1 380 25	
		$1 280 25
Total		
1917–18	$37 249 50	
1916–17	32 930 64	
		$4 318 86

Town of Riverhead

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$267 763	.00299
2	1	147 185	.00350
3	2	207 579	.00899
4	2	329 472	.00304
6	1	100 000	.00799
7	1	209 400	.00257
8	2	170 335	.00790
9	3	392 745	.00604
10	3	439 291	.00596
11	2	216 429	.00850
12	1	165 116	.00249
13	1	186 493	.00346
Total	20	$2 831 808	.00521
Average rate		.....	.00528
Total 1917–18		$2 846 708	.0075
Balance 1916		$2 532 89	
Balance 1917		1 650 02	
		$882 87	
Tax 1917		$14 781 21	
Real tax		$15 664 08	
Tax 1918		$21 350 31	
Real tax 1917		15 664 18	
Real increase		$5 686 23	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$2 523 ..	
1916–17	131 44	
		$2 391 56
Instruction		
1917–18	$13 679 ..	
1916–17	12 374 89	
		$1 304 11
Operation		
1917–18	$2 690 ..	
1916–17	1 493 87	
		$1 196 13
Maintenance		
1917–18	$343 ..	
1916–17	633 59	
		$290 59
Auxiliary		
1917–18	$667 ..	
1916–17	393 70	
		$273 30
Fixed charges		
1917–18	328 ..	
1916–17	479 83	
		$151 83
Debt service		
1917–18	$2 657 ..	
1916–17	1 365 91	
		$1 291 09
Outlay		
1917–18	$275 ..	
1916–17	15 739 86	
		$15 464 86
Total		
1917–18	$23 162 ..	
1916–17	32 613 09	
		$9 451 09

Suffolk county — *Continued*

Shelter Island

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	8	$2 060 000	.00350
Average rate			
Total 1917–18		$2 167 000	.0039
Balance 1916		$1 413 00	
Balance 1917		867 92	
		$545 08	
Tax 1917		7 211 57	
Tax 1918		$8 486 00	
Tax 1917		7 756 65	
Real increase		$729 35	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$200 ..
1916–17	78 50
	$121 50
Instruction	
1917–18	$7 175 ..
1916–17	6 858 73
	$316 27
Operation	
1917–18	$950 ..
1916–17	1 247 96
	$297 96
Maintenance	
1917–18	$500 ..
1916–17	191 09
	$308 91
Auxiliary	
1917–18	$50 ..
1916–17	29 81
	$20 19
Fixed charges	
1917–18	$107 ..
1916–17	313 05
	$206 05
Debt service	
1917–18	$450 ..
1917–17	
Outlay	
1917–18	
1916–17	$76 93
Total	
1917–18	$9 432 ..
1916–17	8 796 07
	$635 93

Town of Smithtown

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	9	$701 941	.01256
2	1	593 372	.00126
3	4	1 135 257	.00379
4	1	456 651	.00185
5	6	660 351	.00835
6	1	249 785	.00395
7	1	317 560	.00166
8	2	232 549	.00743
Total	25	$4 347 467	.00540
Average rate			.00510
Total 1917–18		$4 619 087	.00586
Balance 1917		$4 428 53	
Balance 1916		3 228 40	
		$ 1200 13	
Tax 1917		$23 479 40	
		1 200 13	
Real tax		$22 279 27	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$1 750 ..
1916–17	221 34
	$1 528 66
Instruction	
1917–18	$17 910 ..
1916–17	17 366 03
	$543 97
Operation	
1917–18	$3 235 ..
19161–7	2 561 26
	$673 74
Maintenance	
1917–18	$700 ..
1916–17	1 514 52
	$814 52
Auxiliary	
1917–18	$1 225 ..
1916–17	963 23
	$261 77

Suffolk county — *Continued*

Town of Smithtown

	Assessed valuation
Tax 1918	$27 062 ..
Real tax 1917	22 279 27
Real increase	$4 782 73

Expenditures 1916–17 and budget 1917–18

Fixed charges		
1917–18	$400 ..	
1916–17	438 64	
		$38 64
Debt service		
1817–18	$1 550 ..	
1916–17	580 47	
		$969 53
Total		
1917–18	$29 717 50	
1916–17	30 819 84	
		$1 102 34

Town of Southampton, Unit No 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
7	2	$497 749	.00341
8	2	245 127	.00915
9	6	780 325	.00734
10	2	272 808	.00349
12	1	338 090	.00137
13	2	411 276	.00511
14	1	109 518	.00358
15	1	264 838	.00445
18	1	154 127	.00279
Total	18	$3 073 858	.00492
Average rate		.....	.00452
Total 1917–18		$3 067 659	.0082
Balance 1916		$2 495 05	
Balance 1917		1 578 96	
		$916 09	
Tax 1917		15 171 78	
Real tax		$16 087 87	
Tax 1918		$25 154 80	
Real tax 1917		16 087 87	
Real increase		$9 066 93	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$1 600 ..	
1916–17	243 57	
		$1 356 43
Instruction		
1917–18	$14 450 ..	
1916–17	12 477 96	
		$1 972 04
Operation		
1917–18	$3 200 ..	
1916–17	2 462 98	
		$737 02
Maintenance		
1917–18	$1 800 ..	
1916–17	579 83	
		$1 220 17
Auxiliary		
1917–18	$1 150 ..	
1916–17	348 60	
		$801 40
Fixed charges		
1917–18	$1 200 ..	
1916–17	666 29	
		$533 71
Debt service		
1917–18	$2 860 ..	
1916–17	2 673 25	
		$186 75
Outlay		
1917–18	$950 ..	
1916–17	3 103 59	
		$2 153 59
Total		
1917–18	$27 210 ..	
1916–17	22 556 07	
		$4 653 93

Suffolk county — *Continued*

Town of Southampton, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
4	1	$240 668	.00299
5	7	771 456	.00784
17	3	483 078	.00749
Total	11	$1 495 202	.00700
Average rate		.....	.00610
Total 1917–18		$1 534 015	.0086

Balance 1917	$678 59
Balance 1916	404 51
	$274 08
Tax 1917	10 466 79
Real tax	$10 192 71
Tax 1918	$12 945 65
Real tax 1917	10 192 71
	$2 752 94

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$206 23
1916–17	238 49
	$32 26
Instruction	
1917–18	$9 680 ..
1916–17	7 350 48
	$2 329 52
Operation	
1917–18	$1 640 ..
1916–17	1 563 80
	$76 20
Maintenance	
1917–18	$490 ..
1916–17	906 72
	$416 72
Auxiliary	
1917–18	$480 ..
1916–17	603 51
	$123 51
Fixed charges	
1917–18	.....
1916–17	$319 78
Debt service	
1917–18	$1 723 15
1916–17	2 888 70
	$1 165 55
Outlay	
1917–18	.....
1916–17	$184 08
Total	
1917–18	$14 219 38
1916–17	14 055 56
	$163 82

Town of Southampton, Unit No. 3

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	9	$1 507 194	.00870
3	3	1 096 120	.00305
16	1	190 758	.00526
Total	13	$2 794 072	.00625
Average rate		.....	.00567
Total 1917–18		.....	.....

Balance 1916	$1 180 42
Balance 1917	971 51
	$208 91
Tax 1917	$17 476 95
Real tax	$17 685 86

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$715 ..
1916–17	395 28
	$319 72
Instruction	
1917–18	$12 600 ..
1916–17	12 056 31
	$543 69
Operation	
1917–18	$2 960 ..
1916–17	2 112 68
	$847 32
Maintenance	
1917–18	$50 ..
1916–17	413 11
	$363 11

Suffolk county — *Continued*

Town of Southampton, Unit No. 3

	Assessed valuation
Tax 1918	.....
Real tax	$17 685 86

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$375 ..
1916–17	164 40
	$210 60
Fixed charges	
1917–18	$135 ..
1916–17	300 93
	$165 93
Debt service	
1917–18	$2 140 ..
1916–17	5 691 54
	$3 551 54
Outlay	
1917–18	$1 625 ..
1916–17	918 21
	$706 79
Total	
1917–18	$20 600 ..
1916–17	22 052 46
	$1 452 46

Town of Southampton, Unit No. 4

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
I	1	$286 981	.00300
II	6	516 420	.01482
Total	7	$803 401	.01600
Average rate		.....	.00891
Total 1917–18		$853 955	.01

Balance 1917	$331 40
Balance 1916	320 32
	$11 08
Tax 1917	$8 518 76
	11 08
Real tax	$8 507 68
Tax 1918	$8 539 55
Real tax	8 507 68
Real increase	$31 87

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$425 ..
1916–17	332 44
	$92 56
Instruction	
1917–18	$5 260 ..
1916–17	4 582 64
	$677 36
Operation	
1917–18	$1 677 ..
1916–17	1 170 83
	$506 17
Maintenance	
1917–18	$280 ..
1916–17	24 30
	$255 70
Auxiliary	
1917–18	$80 ..
1916–17	47 03
	$32 97
Fixed charges	
1917–18	.....
1916–17	$39 49
Debt service	
1917–18	$1 370 ..
1916–17	1 375 43
	$5 43
Outlay	
1917–18	$425 ..
1916–17	1 765 87
	$1 340 87
Total	
1917–18	$9 517 ..
1916–17	9 338 03
	$178 97

Suffolk county — *Continued*

Town of Southold, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$157 250	.00400
2	4	392 961	.00852
3	3	291 405	.00613
4	3	600 850	.00862
13	2	144 950	.00924
Total	13	$1 587 416	.00774
Average rate			.00730
Total 1917–18		$1 173 470	.0096
Balance 1916		$1 492 03	
Balance 1917		835 45	
		$656 58	
Tax 1917		12 044 07	
Real tax		$12 700 65	
Tax 1918		$11 265 43	
Real tax 1917		12 700 65	
Real decrease		$1 435 22	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$500 ..
1916–17	105 84
	$394 16
Instruction	
1917–18	$6 320 ..
1916–17	8 676 34
	$2 356 34
Operation	
1917–18	$1 710 ..
1916–17	1 701 28
	$8 72
Maintenance	
1917–18	$50 ..
1916–17	130 57
	$80 57
Auxiliary	
1917–18	$130 ..
1916–17	222 17
	$92 17
Fixed charges	
1917–18	$60 ..
1916–17	294 18
	$234 18
Debt service	
1917–18	$2 247 ..
1916–17	3 278 67
	$1 031 67
Outlay	
1917–18	$175 ..
1916–17	19 309 17
	$19 134 17
Total	
1917–18	$11 192 ..
1916–17	33 718 22
	$22 526 22

Town of Southold, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
6	1	$162 932	.00360
7	2	352 251	.00494
8	2	303 043	.00450
9	8	692 493	.00999
11	1	258 473	.00298
12	3	359 874	.00690
14	2	277 965	.00371
15	2	343 152	.00591
Total	21	$2 750 183	.00614
Average rate			.00531
Total 1917–18		$2 270 527	.008
Balance 1916		$4 074 42	
Balance 1917		2 575 23	
		$1 499 19	
Tax 1917		17 241 61	
Real tax		$18 740 80	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$1 245 ..
1916–17	162 50
	$1 082 50
Instruction	
1917–18	$14 950 ..
1916–17	13 751 61
	$1 198 39
Operation	
1917–18	$2 600 ..
1916–17	2 484 13
	$115 87
Maintenance	
1917–18	$800 ..
1916–17	1 019 52
	$219 52
Auxiliary	
1917–18	$650 ..
1916–17	421 18
	$228 82

Suffolk county — *Concluded*

Town of Southold, Unit No. 2

	Assessed valuation
Tax 1918	$22 031 18
Real tax 1917	18 740 80
Real increase	$3 290 38

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$788 50
1916–17	497 76
	$290 74
Debt service	
1917–18	$1 586 ..
1916–17	1 573 25
	$12 75
Outlay	
1917–18	$2 100 ..
1916–17	2 454 39
	$354 39
Total	
1917–18	$24 719 50
1916–17	22 364 34
	$2 355 16

Sullivan county

Town of Bethel

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$36 910	.0094
2	1	27 130	.0101
3	1	17 725	.018
4	1	27 225	.0116
5	1	37 469	.0086
6	2	137 801	.0087
7	1	53 153	.0075
8	1	28 470	.0013
9	1	26 500	.0125
10	1	19 400	.0199
11	1	30 925	.0108
12	1	22 800	.0136
13	1	14 180	.0222
Total	14	$479 688	.0109
Average rate		.....	.0101
Total 1917–18		$489 405	.0196

Balance 1916	$674 83
Balance 1917	741 51
	$23 32
Tax 1917	5 267 04
Real tax	$5 290 36
Tax 1918	$9 592 32
Real tax 1917	5 290 36
Real increase	$4 301 96

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$280 ..
1916–17	106 15
	$173 85
Instruction	
1917–18	$7 800 ..
1916–17	6 322 85
	$1 477 15
Operation	
1917–18	$750 ..
1916–17	902 89
	$152 89
Maintenance	
1917–18	$1 700 ..
1916–17	278 17
	$1 421 83
Auxiliary	
1917–18	$300 ..
1916–17	96 99
	$203 01
Fixed charges	
1917–18	.....
1916–17	$103 02
Debt service	
1917–18	.....
1916–17	$29 16
Outlay	
1917–18	.....
1916–17	$13 85
Contingent and supplies	
1917–18	$962 32
1916–17	.....
Total	
1917–18	$11 792 32
1916–17	7 853 08
	$3 939 24

Sullivan county — *Continued*

Town of Callicoon

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$9 450	.0315
2	6	144 600	.0193
3	6	97 379	.0391
4	1	41 625	.0125
5	1	20 675	.0235
6	2	41 350	.0170
7	1	14 750	.0136
8	1	16 350	.0147
9	1	16 475	.0164
Total	20	$370 259	.0252
Average rate			.0208
Total 1917–18		$405 000	.0344
Balance 1916		$396 71	
Balance 1917		194 21	
		$202 50	
Tax 1917		9 312 31	
Real tax		$9 514 81	
Tax 1918		$14 085 ..	
Real tax 1917		9 514 81	
Real increase		$4 570 19	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$475 ..	
1916–17	164 82	
		$310 18
Instruction		
1917–18	$14 250 ..	
1916–17	10 956 57	
		$3 293 43
Operation		
1917–18	$1 325 ..	
1916–17	1 201 22	
		$123 78
Maintenance		
1917–18	$250 ..	
1916–17	271 83	
		$21 83
Auxiliary		
1917–18	$1 595 ..	
1916–17	770 63	
		$824 37
Fixed charges		
1917–18	$300 ..	
1916–17	282 67	
		$17 33
Debt services		
1917–18	$1 415 ..	
1916–17	4 888 50	
		$3 473 50
Outlay		
1917–18	$450 ..	
1916–17	4 615 94	
		$4 165 94
Total		
1917–18	$20 060 ..	
1916–17	23 152 18	
		$3 092 18

Town of Cochecton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$141 524	.0035
2	1	16 510	.0180
3	1	60 331	.0109
4	1	35 260	.0120
5	1	73 962	.0050
6	1	22 573	.0134
7	1	18 400	.0149
8	1	35 816	.0100
9	1	77 767	.0060
Total	9	$482 143	.0076
Average rate			.0104
Total 1917–18		$491 480	.0112
Balance 1916		$372 64	
Balance 1917		342 73	
		$29 91	
Tax 1917		3 677 27	
Real tax		$3 707 18	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$154 ..	
1916–17	12 51	
		$141 49
Instruction		
1917–18	$5 300 ..	
1916–17	4 209 34	
		$1 090 66
Operation		
1917–18	$550 ..	
1916–17	572 73	
		$22 73
Maintenance		
1917–18	$100 ..	
1916–17	216 59	
		$116 59
Auxiliary		
1917–18	$400 ..	
1916–17	110 13	
		$289 87

Sullivan county — *Continued*

Town of Cochecton

	Assessed valuation
Tax 1918	$5 504 58
Real tax 1917	3 707 18
Real increase	$1 797 40

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	.....
1916–17	$56 96
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	.....
1916–17	.....
Stationery and Incidentals	
1917–18	$360 58
1916–17	.....
Total	
1917–18	$6 864 58
1916–17	5 178 26
	$1 686 32

Town of Delaware

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	7	$275 295	.0224
3	1	26 125	.01
4	1	45 700	.0092
5	1	29 540	.0139
6	1	13 900	.0190
7	1	28 375	.0353
Total	12	$418 935	.0204
Average rate		.....	.0183
Total 1917–18		$457 000	.026
Balance 1916		$459 64	
Balance 1917		132 79	
		$326 85	
Tax 1917		8 529 24	
Real tax		8 856 09	
Tax 1918		10 990 72	
Real tax 1917		8 856 09	
Real increase		$2 134 63	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	.....
1916–17	$213 99
Instruction	
1917–18	.....
1916–17	$7 228 94
Operation	
1917–18	.....
1916–17	$981 37
Maintenance	
1917–18	.....
1916–17	$183 49
Auxiliary	
1917–18	.....
1916–17	$538 21
Fixed charges	
1917–18	.....
1916–17	$48 18
Debt service	
1917–18	.....
1916–17	$1 987 92
Outlay	
1917–18	.....
1916–17	$375 82
Total	
1917–18	.....
1916–17	$11 557 92

Town of Fremont

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$111 810	.0081
2	1	37 373	.0075
3	1	16 167	.0215
4	4	118 730	.0190
5	1	25 903	.0152
6	1	30 123	.0116
7	1	20 403	.0200
8	1	18 713	.0107
9	1	15 163	.0198
10	1	10 850	.0176
11	1	86 25	.0375
12	..	.....	.....
13	1	8 686	.0285
Total	16	$422 546	.0147

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$495 ..
1916–17	96 44
	$398 56
Instruction	
1917–18	$8 930 ..
1916–17	7 425 73
	$1 504 27
Operation	
1917–18	$1 440 ..
1916–17	873 07
	$566 93

Sullivan county — *Continued*

Town of Fremont

	Assessed valuation	Tax rate 1916–17
Average rate	.....	.0181
Total 1917–18	.....	.021
Balance 1917	$721 43	
Balance 1916	715 31	
	$6 12	
Tax 1917	$6 197 89	
	6 12	
Real tax	$6 191 77	
Tax 1918	$9 644 17	
Real tax 1917	6 191 77	
Real increase	$3 452 40	

Expenditures 1916–17 and budget 1917–18	
Maintenance	
1916–17	$450 ..
1916–17	178 94
	$271 06
Auxiliary	
1917–18	$650 ..
1916–17	195 45
	$454 55
Fixed charges	
1917–18	$25 ..
1916–17	62 13
	$37 13
Debt services	
1917–18	$26 50
1916–17	137 38
	$110 88
Outlay	
1917–18	$127 67
1916–17	44 29
	$83 38
Total	
1917–18	$12 144 17
1916–17	9 013 43
	$3 130 74

Town of Highland

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$20 440	.0154
2	1	24 122	.0208
3	1	27 490	.0180
4	2	67 768	.0158
5	2	36 840	.0388
Total	7	$176 660	.0217
Average rate		.....	.0217
Total 1917–18		$175 815	.0286
Balance 1917		$310 74	
Balance 1916		298 78	
		$11 96	
Tax 1917		$3 839 20	
		11 96	
Real tax		$3 827 24	
Tax 1918		$5 000 ..	
		3 827 24	
Real increase		$1 172 76	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$230 ..
1916–17	9 ..
	$221 ..
Instruction	
1917–18	$4 250 ..
1916–17	3 638 03
	$611 97
Operation	
1917–18	$525 ..
1916–17	435 08
	$89 89
Maintenance	
1917–18	$305 ..
1916–17	556 87
	$206 87
Auxiliary	
1917–18	$120 ..
1916–17	48 50
	$71 50
Fixed charges	
1917–18	$60 ..
1916–17	48 21
	$11 79
Debt service	
1917–18	.....
1916–17	$4 17
Incidentals	
19171–8	$4 25
1916–17	.....
Outlay	
1917–18	.....
1916–17	$113 22
Total	
1917–18	$5 960 ..
1916–17	4 853 08
	$1 106 92

Sullivan county — *Continued*

Town of Liberty

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$52 672	.0099
3	1	20 311	.0160
5	1	32 175	.0132
6	2	78 700	.0129
7	5	92 940	.0197
8	1	41 184	.0085
9	1	16 950	.0175
11	1	11 100	.0271
12	2	72 379	.0212
13	1	10 325	.0375
15	2	49 650	.0164
16	1	23 340	.0077
17	1	28 270	.0118
Total	20	$530 005	.0157
Average rate			.0165
Total 1917–18		$551 034	.0269
Balance 1917		$6 326 83	
Balance 1916		1 721 49	
		$4 605 34	
Tax 1917		$8 345 60	
		4 605 34	
Real tax		$3 740 26	
Tax 1918		$14 800 ..	
Real tax 1917		3 740 26	
Real increase		$11 059 74	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$429 ..
1916–17	214 66
	$214 34
Instruction	
1917–18	$10 900 ..
1916–17	9 563 35
	$1 336 65
Operation	
1917–18	$1 050 ..
1916–17	777 14
	$272 86
Maintenance	
1917–18	$352 ..
1916–17	306 36
	$45 64
Auxiliary	
1917–18	$450 ..
1916–17	198 ..
	$252 ..
Fixed charges	
1917–18	.....
1916–17	$148 55
Stationery, supplies and incid.	
1917–18	$600 ..
1916–17	.....
Debt service	
1917–18	$819 ..
1916–17	953 50
	$134 50
Outlay	
1917–18	$3 000 ..
1916–17	814 82
	$2 185 18
Total	
1917–18	$17 600 ..
1916–17	12 976 38
	$4 623 62

Town of Lumberland

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$14 719	.0326
2	1	181 414	.0036
3	1	27 719	.0138
4	1	9 340	.0246
5	1	9 617	.0240
6	1	82 623	.0060
Total	6	$325 432	.0081
Average rate		.....	.0204
Total 1917–18		$243 579	.015
Balance 1916		$704 72	
Balance 1917		228 83	
		$475 89	
Tax 1917		2 648 45	
Real tax		$3 124 34	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$170 ..
1916–17	38 18
	$131 82
Instruction	
1917–18	$4 303 ..
1916–17	2 942 93
	$1 360 07
Operation	
1917–18	$305 50
1916–17	346 91
	$41 41
Maintenance...	
1917–18	$345 ..
1916–17	668 10
	$323 10

Sullivan county — *Continued*

Town of Lumberland

	Assessed valuation
Tax 1918	$4 849 86
Real tax 1917	3 124 34
Real increase	$1 725 52

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$250 50
1916–17	37 70
	$212 80
Fixed charges	
1917–18	$135 86
1916–17	49 57
	$86 29
Debt service	
1917–18	$115 ..
1916–17	184 85
	$69 85
Outlay	
1917–18	.....
1916–17	$6 50
Total	
1917–18	$5 624 86
1916–17	4 274 74
	$1 350 12

Town of Neversink

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	3	$35 564	.0195
2	1	9 705	.0244
3	1	12 400	.025
4	1	5 887	.0322
5	1	9 230	.02
6	2	23 153	.0280
7	1	11 945	.0196
8	1	11 305	.0200
9	1	11 685	.....
10	1	7 850	.0280
11	1	27 272	.0148
12	1	6 525	.0240
13	1	7 875	.0244
14	..	.....	.....
15	1	7 352	.0391
Total	17	$187 748	.0213
Average rate		.....	.0246
Total 1917–18		$171 382	.03
Balance 1916		$496 88	
Balance 1917		289 89	
		$206 99	
Tax 1917		3 992 09	
Real tax		$4 199 08	
Tax 1918		$5 141 46	
Real tax 1917		4 199 08	
Real increase		$942 38	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$125 ..
1916–17	12 74
	$112 26
Instruction	
1917–18	$7 202 ..
1916–17	6 723 36
	$478 64
Operation	
1917–18	$475 ..
1916–17	355 65
	$119 35
Maintenance	
1917–18	.....
1916–17	$447 55
Auxiliary	
1917–18	$125 ..
1916–17	155 20
	$30 20
Fixed charges	
1917–18	.....
1916–17	$25 50
Contingencies	
1917–18	$469 85
1916–17	.....
Debt services	
1917–18	.....
1916–17	$42 77
Outlay	
1917–18	.....
1916–17	$88 11
Total	
1917–18	$8 396 85
1916–17	7 850 88
	$545 97

Sullivan county — *Continued*

Town of Rockland, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	7	$128 108	.0297
3	1	18 380	.0208
4	1	10 300	.03
7	1	66 430	.0099
9	2	22 725	.0295
12	1	13 423	.0166
Total	13	$259 366	.0229
Average rate			.0228
Total 1917–18		$488 000	.024
Balance 1916		$997 87	
Balance 1917		366 51	
		$631 36	
Tax 1917		6 057 35	
Real tax		$6 688 71	
Tax 1918		$5 141 46	
Real tax		6 688 71	
Decrease		$1 547 25	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$550 ..	
1916–17	146 57	
		$403 43
Instruction		
1917–18	$8 950 ..	
1916–17	7 247 14	
		$1 702 86
Operation		
1917–18	$1 200 ..	
1916–17	936 14	
		$263 86
Maintenance		
1917–18	$400 ..	
1916–17	280 82	
		$119 18
Auxiliary		
1917–18	$285 ..	
1916–17	174 56	
		$110 44
Fixed charges		
1917–18	$250 ..	
1916–17	154 87	
		$95 13
Miscellaneous		
1917–18	$150 ..	
1916–17	.....	
Debt services		
1917–18	$2 425 ..	
1916–17	.....	
Outlay		
1917–18	$200 ..	
1916–17	4 865 45	
		$4 665 45
Total		
1917–18	$14 410 ..	
1916–17	13 805 55	
		$604 45

Town of Rockland, Unit 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	7	$141 718	.0314
5	1	13 425	.0400
6	1	6 275	.0490
8	1	48 838	.0130
10	1	4 775	.0568
11	1	24 150	.0146
Total	12	$239 181	.0274
Average rate			.0341
Total 1917–18		$437 135	.01722
Balance 1917		$860 92	
Balance 1916		610 32	
		$250 60	
Tax 1917		$6 550 20	
		250 60	
Real tax		$6 299 60	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$325 ..	
1916–17	37 50	
		$287 50
Instruction		
1917–18	$7 873 ..	
1916–17	6 696 34	
		$1 176 66
Operation		
1917–18	$1 150 ..	
1916–17	1 141 19	
		$8 81
Maintenance		
1917–18	$150 ..	
1916–17	312 82	
		$162 82
Auxiliary		
1917–18	$100 ..	
1916–17	139 3	
		$39 36

Sullivan county — *Concluded*

Town of Rockland, Unit No. 2

	Assessed valuation
Tax 1918	$7 542 94
Real tax 1917	6 299 60
Real increase	$1 243 34

Expenditures 1916–17 and budget 1917–18

Fixed charges		
1917–18	$300 ..	
1916–17	105 08	
		$194 92
Debt service		
1917–18	.....	
1916–17	.....	
Outlay		
1917–18	$50 ..	
1916–17	3 20	
		$46 80
Total		
1917–18	$9 948 ..	
1916–17	8 435 49	
		$1 512 51

Town of Tusten

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$155 400	.0090
2	1	48 020	.0083
3	1	13 542	.0175
4	1	36 225	.0110
5	1	24 790	.0182
Total	6	$277 977	.0104
Average rate		.....	.0128
Total 1917–18		$282 030	.0177286
Balance 1916		$699 61	
Balance 1917		329 17	
		$370 44	
Tax 1917		2 866 44	
Real tax		$3 236 88	
Tax 1918		$5 000 00	
Real tax 1917		3 236 88	
Real increase		$1 763 12	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$280 ..	
1916–17	13 81	
		$266 19
Instruction		
1917–18	$4 050 ..	
1916–17	3 263 24	
		$786 76
Operation		
1917–18	$395 ..	
1916–17	405 82	
		$10 82
Maintenance		
1917–18	.....	
1916–17	$407 19	
Auxiliary		
1917–18	$325 ..	
1916–17	87 30	
		$237 70
Fixed charges		
1917–18	.....	
1916–17	$45 64	
Debt service		
1917–18	.....	
1916–17	.....	
Stationery and incid.		
1917–18	$700 ..	
1916–17	.....	
Outlay		
1917–18	$100 ..	
1916–17	.....	
Total		
1917–18	$5 850 ..	
1916–17	4 223 ..	
		$1 627 ..

Tioga county

Town of Barton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	3	$174 961	.007
2	1	153 352	.0037
3	1	60 532	.0074
4	1	39 036	.0065
5	1	25 102	.008
6	1	23 225	.....
9	1	61 510	.0048
10	1	70 612	.005
11	1	41 387	.006
12	1	28 402	.0084
13	1	44 416	.0055
14	1	46 082	.0066
15	1	23 805	.0099
16	1	28 732	.0075
17	1	40 145	.008
18	1	113 534	.005
19	1	25 891	.0099
20	1	28 649	.0095
Total	19	$1 029 373	.006
Average rate		.....	.068
Total 1917–18		$1 029 373	.01
Balance 1916		$1 521 ..	
Balance 1917		671 47	
		$850 04	
Tax 1917		6 247 58	
Real tax		$7 097 62	
Tax 1918		$10 055 00	
Real tax 1917		7 097 62	
		$2 957 38	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$625 ..
1916–17	.....
Instruction	
1917–18	$9 139 ..
1916–17	7 634 90
	$1 504 10
Operation	
1917–18	$1 195 ..
1916–17	859 32
	$335 68
Maintenance	
1917–18	$600 ..
1916–17	807 14
	$207 14
Auxiliary	
1917–18	$540 ..
1916–17	99 85
	$440 15
Fixed charges	
1917–18	$251 18
1916–17	129 55
	$121 63
Debt	
1917–18	$78 75
1916–17	216 75
	$138 ..
Outlay	
1917–18	$700 ..
1916–17	211 81
	$488 19
Total	
1917–18	$13 128 93
1916–17	9 959 32
	$3 169 61

Town of Berkshire

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$64 535	.0044
2	Contract	20 445	.005
4	5	204 694	.011
5	1	52 248	.0057
6	1	27 855	.006
8	1	54 090	.005
Total	9	$423 867	.0084
Average rate		.....	.0061
Total 1917–18		$460 270	.01
Balance 1917		$551 37	
Balance 1916		366 75	
		$184 62	
Tax 1917		$3 587 01	
		184 62	
Real tax		$3 402 39	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$350 ..
1916–17	60 09
	$289 91
Instruction	
1917–18	$4 758 12
1916–17	4 272 27
	$485 85
Operation	
1917–18	$600 ..
1916–17	401 13
	$198 87
Maintenance	
1917–18	$305 ..
1916–17	215 95
	$89 05
Auxiliary	
1917–18	$329 58
1916–17	296 06
	$33 52

Tioga county — *Continued*

Town of Berkshire

	Assessed valuation
Tax 1918	$4 602 70
Real tax 1917	3 402 39
Real increase	$1 200 31

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$70 ..
1916–17	58 67
	$11 33
Debt	
1917–18	.....
1916–17	$106 67
Outlay	
1917–18	$75 ..
1916–17	10 81
	$64 19
Total	
1917–18	$6 487 70
1916–17	5 421 55
	$1 066 15

Town of Candor

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$89 183	.0034
2	1	47 035	.0063
3	1	90 952	.0031
5	1	30 180	.0071
6	1	97 577	.0044
7	1	32 232	.006
8	1	26 756	.0082
9	8	389 664	.015
10	1	38 911	.0055
11	1	33 700	.0097
12	1	49 206	.005
13	Contract	16 404	.....
14	1	65 719	.0048
15	1	30 304	.007
17	1	57 284	.006
18	1	12 680	.0128
20	.....	20 500	.011
21	1	25 676	.0073
22	1	75 466	.0045
23	1	28 395	.009
24	1	29 570	.008
25	1	17 650	.009
Total	27	$1 305 044	.00887
Average rate		.....	.0072
Total 1917–18		$1 297 626	.01
Balance 1917		$1 408 75	
Balance 1916		734 17	
		$674 58	
Tax 1917		$11 058 34	
		674 58	
Real tax		$10 383 76	
Tax 1918		$12 976 26	
Real tax 1917		10 383 76	
Real increase		$2 592 50	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$650 ..
1916–17	45 75
	$604 25
Instruction	
1917–18	$14 800..
1916–17	12 257 90
	$2 542 10
Operation	
1917–18	$1 675 ..
1916–17	1 226 32
	$448 68
Maintenance	
1917–18	$400 ..
1916–17	151 57
	$248 43
Auxiliary	
1917–18	$600 ..
1916–17	383 68
	$216 32
Fixed charges	
1917–18	$175 ..
1916–17	185 90
	$10 90
Debt	
1917–18	$1 460 ..
1916–17	1 520 ..
	$60 ..
Outlay	
1917–18	$225 ..
1916–17	233 81
	$8 81
Total	
1917–18	$19 985 ..
1916–17	16 004 93
	$3 980 07

Tioga county — *Continued*

Town of Newark Valley

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$67 506	.004
2	10	415 406	.00129
3	1	49 985	.006
4	1	92 370	.003
5	Contract	15 335	.004
6	1	37 342	.005
7	1	44 845	.0055
8	Contract	16 850	.....
9	1	20 815	.0117
10	1	27 230	.0054
11	1	48 320	.0053
12	1	51 290	.0062
13	1	41 750	.0068
Total	20	$929 044	.00868
Average rate		.....	.0053
Total 1917–18		$936 475	.0110
Balance 1916		$1 375 64	
Balance 1917		464 98	
		$910 66	
Tax 1917		8 069 68	
Real tax		$8 980 34	
Tax 1918		$10 336 98	
Real tax 1917		8 980 34	
Real increase		$1 356 64	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$625 ..
1916–17	139 08
	$485 92
Instruction	
1917–18	$10 068 ..
1916–17	11 049 06
	$981 06
Operation	
1917–18	$1 705 ..
1916–17	1 301 37
	$403 63
Maintenance	
1917–18	$530 ..
1916–17	483 02
	$46 98
Auxiliary	
1917–18	$1 545 ..
1916–17	614 93
	$930 07
Fixed charges	
1917–18	$85 ..
1916–17	217 34
	$132 34
Debt service	
1917–18	.....
1916–17	$1 220 32
Outlay	
1917–18	$260 ..
1916–17	140 51
	$119 49
Total	
1917–18	$14 818 ..
1916–17	15 165 63
	$347 63

Town of Nichols

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$130 901	.0025
2	7	376 682	.0143
3	1	165 901	.0023
4	1	76 791	.0053
5	1	35 130	.0063
6	Contract	23 363	.0053
7	Contract	144 086	.0030
8	1	29 070	.0060
9	1	34 737	.0050
10	Contract	12 180	.0003
11	1	21 920	.0080
12	1	22 210	.0090
Total	19	$1 072 971	.0084
Average rate		.....	.0056
Total 1917–18		$2 101 735	.007
Balance 1916		$527 16	
Balance 1917		29 95	
		$497 21	
Tax 1917		9 008 85	
Real tax		$9 506 06	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$375 ..
1916–17	107 40
	$267 60
Instruction	
1917–18	$7 706 ..
1916–17	7 392 39
	$313 61
Operation	
1917–18	$1 450 ..
1916–17	938 82
	$511 68
Maintenance	
1917–18	$225 ..
1916–17	202 64
	$22 36
Auxiliary	
1917–18	$1 150 ..
1916–17	740 19
	$409 81

Tioga county — *Continued*

Town of Nichols

	Assessed valuation
Real tax 1917	$9 506 06
Tax 1918	4 912 27
Decrease	$593 77

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$1 862 50
1916–17	69 62
	$1 792 88
Debt service	
1917–18	.....
1916–17	$3 739 29
Outlay	
1917–18	$75 ..
1916–17	109 79
	$34 79
Total	
1917–18	$12 843 50
1916–17	13 299 64
	$456 14

Town of Owego

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$53 263	.0054
3	1	57 215	.0051
4	1	97 726	.0034
5	Contract	34 950	.....
6	1	48 235	.0085
7	1	19 330	.0103
8	1	62 450	.0079
9	1	70 955	.0078
11	1	23 700	.0089
12	1	33 000	.0060
13	1	106 975	.0029
14	Contract	46 000	.0011
15	3	212 125	.0075
16	Contract	23 010	.0022
17	1	49 005	.0055
18	1	24 050	.0088
19	Contract	28 665	.0111
20	1	37 100	.0055
21	1	33 365	.0060
22	1	54 620	.0044
23	1	46 474	.0050
24	1	14 250	.0141
25	1	45 120	.0061
26	Contract	164 732	.0036
27	1	41 665	.0064
28	1	22 390	.0100
29	1	54 850	.0042
30	1	43 950	.0065
31	1	58 600	.0041
32	Contract	81 470	.0061
33	1	134 985	.0024
34	1	37 440	.0060
35	1	111 960	.0025
36	1	109 859	.0025
Total	30	$2 083 554	.0051
Average rate	.....	.....	.0059
Total 1917–18		$1 084 765	.01

Balance 1916	$1 330 11
Balance 1917	40 74
	$1 289 37
Tax 1917	10 571 71
Real tax	$11 861 08
Tax 1918	10 847 65
Decrease	$1 013 43

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$955 ..
1916–17	73 76
	$881 24
Instruction	
1917–18	$13 739 ..
1916–17	12 511 49
	$1 227 51
Operation	
1917–18	$1 700 ..
1916–17	1 243 77
	$456 23
Maintenance	
1917–18	$600 ..
1916–17	955 ..
	$355 ..
Auxiliary	
1917–18	$1 700 ..
1916–17	1 751 15
	$51 15
Fixed charges	
1917–18	$75 ..
1916–17	172 58
	$97 58
Debt services	
1917–18	$25 ..
1916–17	846 88
	$821 88
Outlay	
1917–18	$225 ..
1916–17	228 22
	$3 22
Total	
1917–18	$19 019 ..
1916–17	17 782 85
	$1 236 15

Tioga county — *Continued*

Town of Richford

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$20 865	.009
3	1	39 615	.0066
4	1	18 729	.012
8	1	22 350	.01
9	1	28 015	.009
10	1	35 430	.006
11	1	22 825	.009
12	1	19 595	.012
14	3	171 513	.008
15	Contract	15 090	.009
Total	11	$394 027	.00862
Average rate			.0090
Total 1917–18		$397 012	.0120
Balance 1917		$483 14	
Balance 1916		405 ..	
		$78 14	
Tax 1917		$3 399 04	
		78 14	
Real tax		$3 320 90	
Tax 1918		$4 764 14	
Real tax 1917		3 320 90	
Real increase		$1 443 24	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$344 94
1916–17	.....
Instruction	
1917–18	$5 095 ..
1916–17	4 286 84
	$808 16
Operation	
1917–18	$475 ..
1916–17	278 14
	$196 86
Maintenance	
1917–18	$250 ..
1916–17	246 59
	$2 41
Auxiliary	
1917–18	$250 ..
1916–17	397 22
	$147 22
Fixed charges	
1917–18	$150 ..
1916–17	72 38
	$77 62
Debt service	
1917–18	.....
1916–17	$15 12
Outlay	
1917–18	$200 ..
1916–17	28 53
	$171 47
Total	
1917–18	$6 764 94
1916–17	5 324 82
	$1 440 12

Town of Spencer

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$26 290	.009
2	1	24 571	.009
3	1	76 514	.004
4	9	300 000	.02
5	1	22 191	.008
6	1	42 752	.007
7	1	56 873	.0053
8	Contract	55 696	.0038
10	1	18 688	.0099
12	1	38 041	.005
13	1	18 840	.009
14	Contract	53 273	.....
16	1	9 225	.019
Total	19	$742 954	.0114
Average rate			.0091
Total 1917–18		$742 954	.015
Balance 1916		$618 79	
Balance 1917		125 24	
		$493 55	
Tax 1917		$8 461 43	
		493 55	
Real tax		$8 954 98	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$665 ..
1916–17	121 05
	$543 95
Instruction	
1917–18	$10 444 ..
1916–17	9 806 82
	$637 18
Operation	
1917–18	$1 925 ..
1916–17	1 517 58
	$407 42
Maintenance	
1917–18	$500 ..
1916–17	556 52
	$56 52
Auxiliary	
1917–18	$890 ..
1916–17	634 75
	$255 25
Fixed charges	
1917–18	$325 ..
1916–17	112 29
	$212 7[illegible]

Tioga county — *Concluded*

Town of Spencer

	Assessed valuation
Tax 1918	$11 004 70
Real tax 1917	8 954 98
Real increase	$2 049 72

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$920 ..
1916–17	2 205 40
	$1 285 40
Outlay	
1917–18	$50 ..
1916–17	457 ..
	$407 ..
Total	
1917–18	$15 719 ..
1916–17	15 411 41
	$307 59

Town of Tioga

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$49 012	.005
2	Contract	92 920	.004
3	3	188 753	.007
4	1	92 679	.00341
5	1	30 350	.0086
6	1	38 512	.005
7	1	43 799	.0062
8	2	149 897	.00512
9	1	25 050	.0075
10	1	20 900	.011
11	1	33 800	.0055
12	1	11 700	.011
13	1	21 149	.01
14	1	106 979	.003
15	1	103 098	.0034
16	1	39 948	.007
17	1	30 843	.008
18	1	28 193	.0052
Total	20	$1 107 582	.00546
Average rate		.....	.0055
Total 1917–18		$1 107 582	.007
Balance 1916		$1 099 93	
Balance 1917		878 89	
		$221 04	
Tax 1917		6 049 52	
Real tax 1917		$6 270 56	
Tax 1918		$7 530 73	
Real tax 1917		6 270 56	
Real increase		$1 260 17	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$680 ..
1916–17	63 13
	$616 87
Instruction	
1917–18	$8 384 34
1916–17	7 867 42
	$516 92
Operation	
1917–18	$718 ..
1916–17	958 44
	$240 44
Maintenance	
1917–18	$229 ..
1916–17	413 20
	$184 20
Auxiliary	
1917–18	$1 025 ..
1916–17	591 34
	$433 66
Fixed charges	
1917–18	$50 ..
1916–17	96 31
	$46 31
Capital outlay	
1917–18	$125 ..
1916–17	.....
Total	
1917–18	$11 211 34
1916–17	9 989 84
	$1 221 50

Tompkins county

Town of Caroline

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$60 577	.0045
2	1	26 210	.0099
3	1	37 768	.007
4	1	28 678	.0098
5	..	Joint	.....
6	1	43 807	.0077
7	1	62 743	.003
		10 700	.....
8	..	Joint	.....
9	1	31 477	.0112
11	1	16 650	.0115

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$535 ..
1916–17	5 ..
	$530 ..
Instruction	
1917–18	$8 870 ..
1916–17	8 519 83
	$350 17

Tompkins county — *Continued*

Town of Caroline

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
12	2	$121 062	.0076
13	1	66 101	.0049
14	1	29 728	.0079
15	1	24 930	.009
16	1	72 432	.004
17	1	46 041	.00625
18	1	80 593	.0052
19	1	73 482	.004
20	..	Joint	.....
21	4	143 304	.0109
Total	21	$965 583	.00696
Average rate		.....	.00726
Total 1917–18		$990 381	.0085
Balance 1916		$1 291 80	
Balance 1917		412 55	
		$879 25	
Tax 1917		6 781 18	
Real tax 1917		$7 607 43	
Tax 1918		$8 418 85	
Real tax 1917		7 607 43	
Real increase		$811 43	

Expenditures 1916–17 and budget 1917–18		
Operation		
1917–18	$1 215 ..	
1916–17	1 022 61	
		$192 39
Maintenance		
1917–18	$600 ..	
1916–17	696 48	
		$96 48
Auxiliary		
1917–18	$500 ..	
1916–17	87 22	
		$412 78
Fixed charges		
1917–18	$25 ..	
1916–17	122 42	
		$97 42
Debt service		
1917–18	$120 ..	
1916–17	781 82	
		$661 82
Outlay		
1917–18	.....	
1916–17	$71 85	
Total		
1917–18	$11 865 ..	
1916–17	11 307 23	
		$557 77

Town of Danby

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$16 100	.0099
2	1	45 565	.0045
3	Contract	25 385	.003
5	1	46 415	.0062
6	1	59 630	.0045
7	1	15 765	.0022
8	2	208 435 47 030 52 980	.0099
9	1	58 122	.0044
11	1	34 400	.0071
12	2	98 486	.007
13	1	26 155	.0094
14	1	17 800	.015
15	1	21 923	.0115
16	1	32 740	.007
Total	15	$606 931	.0092
Average rate		.....	.00725
Total 1917–18		$720 555	.009
Balance 1916		$376 14	
Balance 1917		93 14	
		$283 ..	
Tax 1917		5 629 46	
Real tax		$5 912 46	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$245 ..	
1916–17	35 04	
		$209 96
Instruction		
1917–18	$5 844 ..	
1916–17	5 608 35	
		$235 65
Operation		
1917–18	$670 ..	
1916–17	1 410 57	
		$740 57
Maintenance		
1917–18	$1 000 ..	
1916–17	279 09	
		$720 91
Auxiliary		
1917–18	$545 ..	
1916–17	558 50	
		$13 50
Fixed charges		
1917–18	$15 ..	
1916–17	58 60	
		$43 60

Tompkins county — *Continued*

Town of Danby

	Assessed valuation
Tax 1918	$6 485 ..
Real tax 1917	5 912 46
Real increase	$572 54

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$934 ..
1916–17	1 017 63
	$83 63
Outlay	
1917–18	.....
1916–17	$36 88
Total	
1917–18	$9 253 ..
1916–17	9 004 66
	$248 34

Town of Dryden, Unit No. 1

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$151 000	.0030
3	1	66 740	.0043
7	1	123 085	.0031
8	7	401 541	.0113
9	1	49 765	.0040
10	1	60 220	.0059
12	1	49 801	.0050
16	1	54 507	.0045
23	1	38 843	.0050
25	1	67 547	.0037
26	1	106 100	.0031
Total	17	$1 169 149	.0064
Average rate		.....	.0048
Total 1917–18		$1 026 226	.011
Balance 1916		$853 18	
Balance 1917		5 83	
		$847 35	
Tax 1917		7 499 58	
Real tax		$8 346 93	
Tax 1918		$11 288 49	
Real tax 1917		8 346 93	
Real increase		$2 941 56	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$375 ..
1916–17	67 65
	$307 35
Instruction	
1917–18	$8 183 ..
1916–17	7 789 94
	$393 06
Operation	
1917–18	$2 013 33
1916–17	1 729 12
	$284 21
Maintenance	
1917–18	$472 ..
1916–17	161 84
	$310 16
Auxiliary	
1917–18	$975 ..
1916–17	48 14
	$926 86
Fixed charges	
1917–18	$150 ..
1916–17	191 65
	$41 65
Debt service	
1917–18	$960 ..
1916–17	2 441 26
	$1 481 26
Contingencies	
1917–18	$1 250 ..
1916–17	.....
Outlay	
1917–18	$100 ..
1916–17	280 21
	$180 21
Total	
1917–18	$14 478 33
1916–17	12 709 81
	$1 768 52

Tompkins county — *Continued*

Town of Dryden, Unit No. 2

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
3	1	$84 234	.0038
5	1	91 407	.0050
11	2	158 919	.0060
13	5	203 128	.0118
14	1	68 743	.0047
15	1	57 690	.0051
17	1	55 768	.0049
18	1	73 564	.0077
19	1	34 605	.0070
20	1	63 853	.0047
21	1	59 250	.0045
22	1	35 755	.0069
24	1	32 555	.0069
27	1	17 000	.0068
Total	19	$1 036 471	.0067
Average rate			.0061
Total 1917–18		$1 042 346	.0098
Balance 1916		$1 018 92	
Balance 1917		40 39	
		$978 53	
Tax 1917		6 978 89	
Real tax		$7 957 42	
Tax 1918		$10 215 ..	
Real tax 1917		7 957 42	
Real increase		$2 257 58	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$445 ..
1916–17	94 55
	$350 45
Instruction	
1917–18	$9 274 ..
1916–17	8 426 36
	$847 64
Operation	
1917–18	$1 422 ..
1916–17	1 306 39
	$115 61
Maintenance	
1917–18	$600 ..
1916–17	769 79
	$169 79
Auxiliary	
1917–18	$665 ..
1916–17	116 95
	$548 05
Fixed charges	
1917–18	$125 ..
1916–17	136 63
	$11 63
Debt service	
1917–18	$153 ..
1916–17	234 46
	$81 46
Outlay	
1917–18	$150 ..
1916–17	374 04
	$224 04
Total	
1917–18	$12 834 ..
1916–17	11 459 17
	$1 374 83

Town of Enfield

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$29 510	.00672
2	1	38 086	.00646
6	2	109 225	.00618
7	1	42 400	.00622
8	1	97 547	.00480
9	1	46 303	.00600
10	1	39 474	.00659
11	1	35 828	.00700
13	1	53 299	.00599
14	1	44 470	.00561
Total	11	$536 142	.00602
Average rate			.00615
Total 1917–18		$548 219	.0085
Balance 1916		$339 94	
Balance 1917		235 92	
		$104 02	
Tax 1917		3 232 16	
Real tax		$3 336 18	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$165 ..
1916–17	2 27
	$162 73
Instruction	
1917–18	$5 475 ..
1916–17	4 153 66
	$1 321 34
Operation	
1917–18	$605 ..
1916–17	431 87
	$173 13
Maintenance	
1917–18	$210 ..
1916–17	383 20
	$173 20
Auxiliary	
1917–18	$100 ..
1916–17	205 67
	$105 67

Tompkins county — *Continued*

Town of Enfield

	Assessed valuation
Tax 1918	$4 660 00
Real tax 1917	3 336 18
Real increase	$1 323 82

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$50 ..
1916–17	128 40
	$78 40
Debt service	
1917–18	$30 ..
1916–17	211 18
	$181 18
Outlay	
1917–18	.....
1916–17	$2 500 ..
Total	
1917–18	$6 635 ..
1916–17	5 541 25
	$1 093 75

Town of Groton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$85 741	.00500
2	1	40 418	.00799
3	Contract	58 800	.00256
4	Contract	48 268	.00399
5	1	59 960	.00553
10	1	90 186	.00488
11	1	49 237	.00523
12	Contract	48 169	.00025
13	1	57 400	.00500
16	1	41 018	.00700
17	1	33 200	.01001
18	1	27 150	.01337
19	1	50 068	.00599
20	3	150 715	.01047
21	1	55 169	.00499
22	1	71 387	.00550
Total	15	$966 886	.00615
Average rate		.....	.00611
Total 1917–18		$973 676	.0070
Balance 1916		$445 10	
Balance 1917		170 53	
		$274 57	
Tax 1917		5 955 20	
Real tax		$6 229 77	
Tax 1918		$6 826 07	
Real tax 1917		6 229 77	
Rea increase		$596 30	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$412 ..
1916–17	15 50
	$396 50
Instruction	
1917–18	$7 258 ..
1916–17	7 089 59
	$168 41
Operation	
1917–18	$750 ..
1916–17	846 86
	$96 86
Maintenance	
1917–18	500 ..
1916–17	756 62
	256 62
Auxiliary	
1917–18	$150 ..
1916–17	184 36
	$34 36
Fixed charges	
1917–18	$50 ..
1916–17	76 86
	$26 86
Debt service	
1917–18	.....
1916–17	$242 82
Outlay	
1917–18	.....
1916–17	$16 25
Total	
1917–18	$9 120 ..
1916–17	9 228 86
	$108 86

Tompkins county — *Continued*

Town of Ithaca

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$98 807	.00515
2	1	152 368	.00633
3	1	239 458	.00695
4	1	77 499	.00334
5	1	94 825	.00411
6	1	701 283	.00211
7	Contract	146 431	.00534
8	1	191 312	.00299
9	1	112 872	.00330
Total	8	$1 814 855	.00385
Average rate			.00442
Total 1917–18		$1 869 619	.0052

Balance 1916	$614 82
Balance 1917	541 27
	$73 55
Tax 1917	6 998 31
Real tax	$7 071 86
Tax 1918	$9 816 59
Real tax 1917	7 071 86
Real increase	$2 744 73

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$505 ..
1916–17	.....
Instruction	
1917–18	$6 854 ..
1916–17	5 822 37
	$1 031 63
Operation	
1917–18	$820 ..
1916–17	1 024 10
	$204 10
Maintenance	
1917–18	$250 ..
1916–17	1 318 65
	$1 068 65
Auxiliary	
1917–18	$50 ..
1916–17	224 03
	$174 03
Fixed charges	
1917–18	$137 ..
1916–17	54 26
	$82 74
Debt service	
1917–18	$900 59
1916–17	.....
Outlay	
1917–18	$300 ..
1916–17	407 80
	$107 80
Total	
1917–18	$9 816 59
1916–17	8 851 21
	$965 38

Town of Lansing

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$97 978	.00299
2	1	39 439	.00699
3	Contract	38 035	.00150
5	1	144 680	.00200
6	1	71 238	.00500
7	1	48 468	.00421
8	1	36 926	.00585
9	6	391 931	.00964
10	1	37 674	.00921
13	1	62 274	.00599
14	Contract	39 625	.....
15	1	59 835	.00419
16	1	60 510	.00464
17	1	44 612	.00835
18	1	56 515	.00499
19	1	28 799	.00799
20	1	22 781	.00950
21	1	45 943	.00715
22	1	37 520	.00750
Total	22	$1 364 183	.00618
Average rate			.0083
Total 1917–18		$1 444 630	.0083

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$190 ..
1916–17	89 46
	$100 54
Instruction	
1917–18	$11 580 ..
1916–17	10 293 15
	$1 286 85
Operation	
1917–18	$1 650 ..
1916–17	1 437 81
	$212 19
Maintenance	
1917–18	$500 ..
1916–17	361 11
	$138 89
Auxiliary	
1917–18	$500 ..
1916–17	422 69
	$77 31

Tompkins county — *Continued*

Town of Lansing

	Assessed valuation
Balance 1916	$1 438 33
Balance 1917	1 077 68
	$360 65
Tax 1917	8 436 58
Real tax	$8 797 23
Tax 1918	$12 000 00
Real tax 1917	8 797 23
Real increase	$3 202 77

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$300 ..
1916–17	137 29
	$162 71
Debt service	
1917–18	$449 ..
1916–17	437 50
	$11 50
Outlay	
1917–18	$1 323 83
1916–17	88 99
	$1 234 84
Total	
1917–18	$16 492 83
1916–17	13 268 ..
	$3 224 83

Town of Newfield

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$49 224	.00659
2	5	196 593	.00909
3	1	63 679	.00630
5	1	34 597	.00650
7	1	23 467	.01163
8	1	20 900	.01177
9	1	29 506	.00900
10	1	77 279	.00500
11	Contract	10 085	.....
12	1	50 733	.00320
13	Contract	27 344	.00540
14	1	19 030	.00969
15	1	14 988	.01500
16	Contract	27 143	.00549
18	1	56 534	.00460
19	1	38 151	.00764
20	1	36 086	.00750
21	1	13 734	.01150
Total	19	$789 073	.00729
Average rate		.....	.00799
Total 1917–18		$789 000	.01

Balance 1916	$161 91
Balance 1917	113 26
	$48 65
Tax 1917	5 759 73
Real tax	$5 808 38
Tax 1918	$8 087 88
Real tax 1917	5 808 38
Real increase	$2 279 50

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$460 ..
1916–17	14 32
	$445 68
Instruction	
1917–18	$8 797 ..
1916–17	7 945 44
	$851 56
Operation	
1917–18	$1 150 ..
1916–17	1 125 82
	$24 18
Maintenance	
1917–18	$360 ..
1916–17	337 19
	$22 81
Auxiliary	
1917–18	$780 ..
1916–17	731 75
	$48 25
Fixed charges	
1917–18	$90 ..
1916–17	125 04
	$35 04
Debt service	
1917–18	$60 ..
1916–17	135 75
	$75 75
Outlay	
1917–18	$250 ..
1916–17	23 23
	$226 77
Total	
1917–18	$11 947 ..
1916–17	10 438 54
	$1 508 46

Tompkins county — *Concluded*

Town of Ulysses

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	9	$421 810	.0112
2	Contract	64 445	.0027
3	1	60 800	.0065
4	Contract	37 600	.0029
6	1	71 060	.0063
8	1	39 740	.006
9	1	94 430	.0066
10	1	95 320	.0037
11	1	101 090	.0045
12	Contract	39 400	Contract
13	1	29 640	.0115
14	Contract	48 580	.0021
15	1	60 540	.006
16	1	141 370	.0028
Total	18	$1 305 825	.00669
Average rate			.0056
Total 1917–18		$1 356 389	.009
Balance 1916		$980 18	
Balance 1917		591 79	
		$388 39	
Tax 1917		8 730 47	
Real tax		$9 118 86	
Tax 1917–18		$11 224 92	
Real tax 1916–17		9 118 86	
Real increase		$2 106 06	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$550 ..
1916–17	221 ..
	$329 ..
Instruction	
1917–18	$11 554 ..
1916–17	11 312 ..
	$242 ..
Operation	
1917–18	$2 215 ..
1916–17	1 617 ..
	$598 ..
Maintenance	
1917–18	$350 ..
1916–17	437 ..
	$87 ..
Auxiliary	
1917–18	$100 ..
1916–17	336 ..
	$236 ..
Fixed charges	
1917–18	$100 ..
1916–17	406 ..
	$306 ..
Debt service	
1917–18	$1 475 ..
1916–17	2 996 ..
	$1 521 ..
Outlay	
1917–18	$300 ..
1916–17	281 ..
	$19 ..
Total	
1917–18	$17 606 ..
1916–17	16 644 ..
	$962 ..

Ulster county

Town of Esopus

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$136 230	.00411
2	1	110 380	.00800
3	1	113 302	.01297
4	1	56 375	.00895
5	1	66 870	.00747
6	1	59 055	.00582
7	1	59 675	.01009
8	1	48 500	.00773
9	1	66 736	.00894
10	1	44 560	.01320
11	2	427 330	.00210
12	Contract	24 265	.00295
13	4	245 725	.00997
14	2	111 740	.00986
15	1	39 595	.01515
Total	19	$1 610 338	.00710
Average rate			.00848
Total 1917–18		$1 738 360	.008844
Balance 1916		$1 832 86	
Balance 1917		789 16	
		$1 043 70	
Tax 1917		11 436 68	
Real tax		$12 480 38	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$1 695 ..
1916–17	24 35
	$1 670 65
Instruction	
1917–18	$8 922 ..
1916–17	10 692 39
	$1 770 39
Operation	
1917–18	$2 255 ..
1916–17	1 761 05
	$493 95
Maintenance	
1917–18	$1 150 ..
1916–17	1 520 77
	$370 77
Auxiliary	
1917–18	$245 ..
1916–17	316 76
	$71 76
Fixed charges	
1917–18	$138 ..
1916–17	234 45
	$96 45

Ulster county — *Continued*

Town of Esopus

	Assessed valuation
Tax 1918	$15 299 50
Real tax 1917	12 480 38
Real increase	$2 819 12

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$942 ..
1916–17	992 62
	$50 62
Outlay	
1917–18	.....
1916–17	$607 92
Total	
1917–18	$15 347 ..
1916–17	16 150 31
	$803 31

Town of Gardiner

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$96 160	.00467
2	2	129 119	.00886
3	1	22 455	.01786
4	1	58 550	.00577
5	1	38 670	.00910
6	1	50 050	.01052
7	1	24 240	.01310
8	1	86 760	.00547
Total	9	$506 034	.00791
Average rate		.....	.00941
Total 1917–18		$534 996	.010094

Balance 1916	$281 59
Balance 1917	58 92
	$222 67
Tax 1917	4 006 53
Real tax	$4 229 20
Tax 1918	$5 400 00
Real tax 1917	4 229 20
Real increase	$1 170 80

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$500 ..
1916–17	.....
Instruction	
1917–18	$4 762 ..
1916–17	4 305 26
	$456 74
Operation	
1917–18	$750 ..
1916–17	563 97
	$186 03
Maintenance	
1917–18	$303 ..
1916–17	514 76
	$211 76
Auxiliary	
1917–18	$160 ..
1916–17	76 50
	$83 50
Fixed charges	
1917–18	$25 ..
1916–17	85 86
	$60 86
Debt services	
1917–18	.....
1916–17	.....
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$6 500 ..
1916–17	5 546 35
	$953 65

Town of Hardenburg

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$33 152	.01479
2	1	22 936	.01669
3	1	19 500	.01659
4	1	14 093	.01471
5	1	20 917	.01549
8	1	18 364	.01683
9	1	16 000	.01726
10	1	6 796	.03382
Total	8	$151 758	.01676
Average rate		.....	.0176
Total 1917–18		$150 994	.0233

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$460 ..
1916–17	.....
Instruction	
1917–18	$3 935 ..
1916–17	3 662 31
	$272 69
Operation	
1917–18	$245 40
1916–17	229 35
	$16 05

Ulster county — *Continued*

Town of Hardenburg

	Assessed valuation
Balance 1917	$218 85
Balance 1916	207 89
	$10 96
Tax 1917	$2 543 75
	10 96
Real tax	$2 532 70
Tax 1918	$3 518 68
Real tax	2 532 79
Real increase	$985 89

Expenditures 1916–17 and budget 1917–18	
Maintenance	
1917–18	$175 ..
1916–17	96 66
	$78 34
Auxiliary	
1917–18	$151 50
1916–17	49 ..
	$102 50
Fixed charges	
1917–18	$55 ..
1916–17	86 74
	$31 74
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$20 ..
1916–17	.....
Total	
1917–18	$5 041 90
1916–17	4 124 06
	$917 84

Town of Hurley

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$19 819	.01383
2	1	34 440	.01179
3	1	32 888	.00701
4	2	246 362	.00390
5	1	109 364	.00364
6	1	92 662	.00539
7	1	78 770	.00640
8	1	23 070	.01772
Total	9	$637 375	.00587
Average rate	.....	.....	.00871
Total 1917–18	.....	$656 510	.00716

Balance 1916	$549 42
Balance 1917	236 13
	$313 29
Tax 1917	3 747 28
	$4 060 57
Tax 1918	$4 700 00
Real tax 1917	4 060 57
Real increase	$639 43

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$240 ..
1916–17	53 ..
	$187 ..
a Instruction	
1917–18	$4 350 ..
1916–17	4 175 57
	$174 43
Operation	
1917–18	.....
1916–17	$504 06
Maintenance	
1917–18	.....
1916–17	$148 72
Auxiliary	
1917–18	.....
1916–17	$44 91
Fixed charges	
1917–18	$110 ..
1916–17	98 86
	$11 14
Debt service	
1917–18	.....
1916–17	$84 79
Outlay	
7917–18	.....
1916–17	$309 20
Total	
1917–18	$4 709 ..
1916–17	5 419 11
	$419 11

a Including school nurse's salary.

Ulster county — *Continued*

Town of Kingston

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$12 500	.02886
2	1	9 195	.02768
Total	2	$21 695	.02836
Average rate		.....	.02827
Total 1917–18		$22 015	.044969
Balance 1916		$19 77	
Balance 1917		.....	
		$19 77	
Tax 1917		615 30	
Real tax		$635 07	
Tax 1918		$990 00	
Real tax 1917		635 07	
Real increase		$254 93	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$130 ..
1916–17	46 42
	$83 58
Instruction	
1917–18	$650 ..
1916–17	900 56
	$250 56
Operation	
1917–18	$160 ..
1916–17	58 95
	$101 05
Maintenance	
1917–18	$50 ..
1916–17	83 91
	$33 91
Auxiliary	
1917–18	.....
1916–17	$17 ..
Fixed charges	
1917–18	.....
1916–17	$16 24
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	.....
1916–17	.....
Tota'	
1917–18	$990 ..
1916–17	1 123 08
	$133 08

Town of Lloyd

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$79 274	.00535
4	1	77 577	.00770
5	1	83 361	.00445
6	1	17 619	.01699
7	1	85 459	.00414
Total	5	$343 290	.00596
Average rate		.....	.00772
Total 1917–18		$399 090	.010173
Balance 1916		$612 30	
Balance 1917		393 83	
		$218 47	
Tax 1917		2 047 36	
Real tax		$2 265 83	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$375 ..
1916–17	.....
Instruction	
1917–18	$2 650 ..
1916–17	2 457 16
	$192 84
Operation	
1917–18	$560 ..
1916–17	417 11
	$142 89
Maintenance	
1917–18	.....
1916–17	$209 31

Ulster county — *Continued*

Town of Lloyd

	Assessed valuation
Tax 1918	$4 060 00
Real tax 1917	2 265 83
Real increase	$1 794 17

Expenditures 1916–17 and budget 1917–18

Auxiliary	
1917–18	$110 ..
1916–17	80 08
	$29 92
Fixed charges	
1917–18	$15 ..
1916–17	40 32
	$25 32
Debt service	
1917–18	.....
1916–17	.....
Incidentals	
1917–18	$100 ..
1916–17	.....
Outlay	
1917–18	$250 ..
1916–17	.....
Total	
1917–18	$4 060 ..
1916–17	3 203 98
	$856 02

(In Lloyd 2 & 3 have been considered as one, see abstract.)

Town of Marlboro

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	3	$218 138	.00958
2	2	181 172	.00529
4	2	112 153	.00500
5	1	99 047	.01548
6	1	40 563	.00744
7	1	106 352	.00516
Total	10	$757 425	.00791
Average rate		.....	.00799
Total 1917–18		$766 186	.011226
Balance 1916		$807 31	
Balance 1917		59 85	
		$747 46	
Tax 1917		5 997 96	
Real tax		$6 745 42	
Tax 1918		$8 601 00	
Real tax 1917		6 745 42	
Real Increase		$1 855 58	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$600 ..
1916–17	104 16
	$495 84
Instruction	
1917–18	$5 920 ..
1916–17	5 367 84
	$552 16
Operation	
1917–18	$1 500 ..
1916–17	963 08
	$536 92
Maintenance	
1917–18	$1 000 ..
1916–17	270 ..
	$730 ..
Auxiliary	
1917–18	$260 ..
1916–17	79 95
	$180 05
Fixed charges	
1917–18	$100 ..
1916–17	93 04
	$6 96
Debt service	
1917–18	$320 ..
1916–17	336 31
	$16 31
Outlay	
1917–18	.....
1916–17	.....
(a) Total	
1917–18	$9 700 ..
1916–17	7 214 38
	$2 485 62

(a) Total given on budget 9600 but it adds 9700

Town of New Paltz

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$60 190	.00723
3	1	34 685	.01074
4	1	72 529	.00509
5	1	37 125	.00931
6	1	75 595	.00529
Total	5	$280 124	.00686
Average rate			.00753
Total 1917–18		$281 317	.012022
Balance 1916		$203 62	
Balance 1917		64 78	
		$138 84	
Tax 1917		1 923 30	
Real tax		$2 062 14	
Tax 1918		$3 382 00	
Real tax 1917		2 062 14	
Real increase		$1 319 86	

Expenditures 1916–17 and budget 1971–18	
Control	
1917–18	$400 ..
1916–17	.....
Instruction	
1917–18	$2 907 ..
1916–17	2 463 34
	$443 66
Operation	
1917–18	$450 ..
1916–17	241 25
	$208 75
Maintenance	
1917–18	$200 ..
1916–17	155 53
	$44 47
Auxiliary	
1917–18	$100 ..
1916–17	43 50
	$56 50
Fixed charges	
1917–18	$25 ..
1916–17	24 87
	13
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$25 ..
1916–17	.....
(a) Total	
1917–18	$4 107 ..
1916–17	2 928 39
	$1 178 61

(a) Total budget $4082 adds $4107.

Town of Olive

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$27 923	.01500
2	1	46 295	.01052
3	1	108 014	.00562
4	2	152 237	.01219
5	1	197 299	.01013
6	1	56 974	.01788
7	1	19 470	.01148
8	1	160 780	.00311
9	1	82 744	.00439
10	1	15 290	.03364
11	1	11 752	.01203
12	1	22 400	.01697
Total	13	$901 178	.00946
Average rate			.0127
Total 1917–18		$901 178	.0089
Balance 1916		$4 941 77	
Balance 1917		682 75	
		$4 259 02	
Tax 1917		8 532 08	
		$12 791 10	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$535 ..
1916–17	81 85
	$453 15
Instruction	
1917–18	$7 667 ..
1916–17	7 177 05
	$489 95
Operation	
1917–18	$1 250 ..
1916–17	1 141 15
	$108 85
Maintenance	
1917–18	$300 ..
1916–17	397 23
	$97 23
Auxiliary	
1917–18	$205 ..
1916–17	81 80
	$132 20

Ulster county — *Continued*

Town of Olive

	Assessed valuation
Real tax 1917	$12 791 10
Tax 1918	8 035 00
Real decrease	$4 756 10

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$125 ..
1916–17	245 53
	$120 53
Debt service	
1917–18	$236 ..
1916–17	1 427 49
	$1 191 49
Outlay	
1917–18	$20 ..
1916–17	4 988 29
	$4 968 29
Total 1917	
1917–18	$10 338 ..
1916–17	15 540 39
	$5 202 39

Town of Platt kill

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$26 599	.01091
2	1	35 319	.01061
3	2	28 691	.02660
4	1	92 213	.00515
5	1	52 297	.00889
6	1	112 893	.00310
7	1	31 298	.01024
8	1	37 338	.01053
9	1	32 249	.00727
10	1	11 690	.01369
11	2	106 435	.00603
Total	14	$567 022	.02187
Average rate		.....	.01209
Total 1917–18		$578 898	.0146

Balance 1916	$462 11
Balance 1917	152 24
	$309 87
Tax 1917	12 404 26
Real tax	$12 714 13
Tax 1918	$8 450 33
Real tax 1917	12 714 13
Decrease	$4 264 80

Expenditures 1916–17 and Budget 1917–18	
Control	
1917–18	$350 ..
1916–17	3 25
	$346 75
Instruction	
1917–18	$8 250 ..
1916–17	7 140 82
	$1 109 18
Operation	
1917–18	$1 070 ..
1916–17	688 50
	$381 50
Maintenance	
1917–18	$140 ..
1916–17	817 95
	$677 95
Auxiliary	
1917–18	$260 ..
1916–17	110 67
	$149 33
Fixed charges	
1917–18	$90 ..
1916–17	70 38
	$19 62
Debt service	
1917–18	$300 ..
1916–17	313 37
	$13 37
Outlay	
1917–18	.....
1916–17	$15 ..
Total	
1917–18	$10 460 ..
1916–17	9 159 94
	$1 300 06

(See abstract for 1917 tax. It does not correspond with tax as given on this sheet.)

Ulster county — *Continued*

Town of Rosendale

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$172 023	.00919
2	2	103 662	.01116
3	1	60 090	.01295
4	1	35 215	.00747
5	2	198 672	.00639
6	1	69 211	.00691
7	1	60 032	.00887
Total	10	$698 905	.00863
Average rate			.00899
Total 1917–18		$707 945	.0114414
Balance 1916		$974 36	
Balance 1816		483 75	
		$490 61	
Tax 1917		6 059 84	
Real tax		$6 550 45	
Tax 1918		$8 100 00	
Real tax 1917		6 550 45	
Real increase		$1 549 55	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$500 ..
1916–17	115 98
	$384 02
(a) Instruction	
1917–18	$7 600 ..
1916–17	5 809 48
	$1 790 52
Operation	
1917–18	.....
1916–17	$1 106 45
Maintenance	
1917–18	.....
1916–17	$469 96
Auxiliary	
1917–18	.....
1916–17	$181 51
Fixed charge	
1917–18	.....
1916–17	$143 21
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	.....
1916–17	$147 15
Total	
1917–18	$8 100 ..
1916–17	7 973 74
	$126 26

(a) Including school nurse's salary.

Town of Saugerties

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$47 650	.00640
2	1	12 020	.01210
3	1	62 050	.00643
4	1	121 020	.00327
5	1	79 446	.00409
6	1	81 075	.00374
7	1	46 667	.00549
8	1	75 629	.00432
9	5	250 000	.00413
11	3	184 349	.00788
12	1	49 495	.00912
13	1	133 075	.00360
14	1	46 345	.00772
15	1	54 652	.00600
16	2	215 884	.00769
17	1	44 879	.01137
18	1	37 440	.00700
19	1	67 555	.00499
20	1	23 000	.01375
21	1	47 521	.01032
Total	27	$1 679 752	.00753
Average rate			.00697
Total 1917–18		$1 749 323	.01
Balance 1916		$824 39	
Balance 1917		572 10	
		$252 29	
Tax 1917		12 653 88	
Real tax		$12 906 17	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$650 ..
1916–17	27 10
	$622 90
Instruction	
1917–18	$15 200 ..
1916–17	12 715 13
	$2 484 87
Operation	
1917–18	$2 000 ..
1916–17	1 787 89
	$212 11
Maintenance	
1917–18	$175 ..
1916–17	755 94
	$580 94
Auxiliary	
1917–18	$150 ..
1916–17	90 51
	$59 49
Fixed charges	
1917–18	$60 ..
1916–17	222 04
	$737 96
Incidentals	
1917–18	$900 ..
1916–17	.....

Ulster county — *Continued*

Town of Saugerties

	Assessed valuation
Tax 1918	$17 490 00
Real tax 1917	12 906 17
Real increase	$4 583 83

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	.....
1916–17	$1 358 48
Outlay	
1917–18	.....
1916–17	$125 ..
Total	
1917–18	$19 135 ..
1916–17	17 082 09
	$2 052 91

Town of Shandaken

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$22 875	.01219
2	1	100 651	.06642
3	1	103 592	.00415
4	1	139 580	.00423
6	3	169 695	.01620
7	2	141 242	.00582
8	1	59 622	.00796
9	1	45 920	.01100
10	2	202 132	.00727
11	2	79 959	.01488
12	1	67 762	.00650
13	1	19 290	.01296
Total	17	$1 152 320	.00855
Average rate		.....	.0092
Total 1917–18		$1 163 495	.0101
Balance 1916		$1 316 48	
Balance 1917		748 27	
		$568 21	
Tax 1917		9 862 30	
Real tax		$10 430 51	
Tax 1918		$11 752 39	
Real tax 1917		10 430 51	
Real increase		$1 321 88	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$520 ..
1916–17	15 ..
	$505 ..
Instruction	
1917–18	$11 114 ..
1916–17	9 695 88
	$1 418 12
Operation	
1917–18	$1 192 ..
1916–17	1 176 39
	$15 61
Maintenance	
1917–18	$300 ..
1916–17	1 270 31
	$970 31
Auxiliary	
1917–18	$565 ..
1916–17	221 90
	$343 10
Fixed charges	
1917–18	$110 ..
1916–17	258 90
	$148 90
Debt service	
1917–18	.....
1916–17	$76 85
Outlay	
1917–18	$150 ..
1916–17	.....
Total	
1917–18	(a) $13 951 ..
1916–17	12 715 23
	$1 235 77

(a) Total of budget $13,966.00.

Town of Shawangunk

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$32 097	.01415
2	1	140 301	.00339
3	1	37 109	.01144
4	1	20 708	.01925
5	7	327 359	.01573
6	1	47 525	.00915
7	1	12 460	.02006
8	1	39 451	.01141
9	1	60 793	.00680
10	1	376 300	.00099
Total	16	$1 094 103	.00805

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$760 ..
1916–17	12 ..
	$748 ..
Instruction	
1917–18	$9 800 ..
1916–17	9 036 79
	$763 21
Operation	
1917–18	$1 840 ..
1916–17	1 277 83
	$562 17

Ulster county — *Continued*

Town of Shawangunk

Dist.	Assessed valuation	Tax rate 1916–17
Average rate	.....	.01113
Total 1917–18	$734 853	.01551
Balance 1916	$2 942 16	
Balance 1917	3 108 52	
	$166 36	
Tax 1917	8 808 16	
Real tax	$8 641 80	
Tax 1918	$11 400 00	
Real tax 1917	8 641 80	
Real increase	$2 758 20	

Expenditures 1916–17 and budget 1917–18	
Maintenance	
1917–18	$600 ..
1916–17	866 37
	$266 37
Auxiliary	
1917–18	$350 ..
1916–17	69 23
	$280 77
Fixed charges	
1917–18	$50 ..
1916–17	314 04
	$264 04
Debt services	
1917–18	.....
1916–17	.....
Incidentals	
1917–18	$100 ..
1916–17	.....
Outlay	
1917–18	.....
1916–17	$290 ..
Total	
1917–18	$13 500 ..
1916–17	11 866 26
	$1 633 74

Town of Ulster

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$107 759	.00527
2	1	48 735	.00738
3	1	55 797	.00806
4	1	147 635	.00412
5	1	19 415	.00200
6	3	235 300	.00424
7	2	122 775	.01640
8	Contract	266 685	.00391
Total	10	$1 004 101	.00644
Average rate	.....	.....	.00642
Total 1917–18		$1 049 660	.007812
Balance 1916		$973 67	
Balance 1917		324 40	
		$449 27	
Tax 1917		6 474 84	
Real tax		$6 924 11	
Tax 1918		$8 200 ..	
Real tax 1917		6 924 11	
Real increase		$1 275 89	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$750 ..
1916–17	159 ..
	$591 ..
Instruction	
1917–18	$5 945 ..
1916–17	6 217 45
	$272 45
Operation	
1917–18	$1 030 ..
1916–17	1 034 27
	$4 27
Maintenance	
1917–18	$475 ..
1916–17	485 14
	$10 14
Auxiliary	
1917–18	.....
1916–17	$96 ..
Fixed charges	
1917–18	.....
1916–17	$91 53
Debt services	
1917–18	.....
1916–17	$189 08
Outlay	
1917–18	.....
1916–17	$211 70
Total	
1917–18	$8 200 ..
1916–17	8 484 17
	$284 17

Ulster county — *Concluded*

Town of Woodstock

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$39 080	.00933
2	2	205 970	.06664
3	1	88 310	.00381
4	1	41 200	.00900
5	1	36 502	.01000
6	1	35 000	.01104
7	1	83 966	.00487
Total	8	$528 128	.00679
Average rate			.0078
Total 1917–18		$541 512	.0077
Balance 1917		$349 82	
Balance 1916		340 97	
		$8 85	
Tax 1917		$3 597 92	
		8 85	
Real tax		$3 589 07	
Tax 1918		$4 220 ..	
Real tax 1917		3 589 07	
Real increase		$630 93	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$360 ..	
1916–17	.....	
Instruction		
1917–18	$4 255 ..	
1916–17	3 974 33	
		$280 67
Operation		
1917–18	$355 ..	
1916–17	338 82	
		$16 18
Maintenance		
1917–18	$100 ..	
1916–17	168 02	
		$68 02
Auxiliary		
1917–18	$125 ..	
1916–17	98 91	
		$26 09
Fixed charges		
1917–18	$50 ..	
1916–17	75 06	
		$25 06
Debt service		
1917–18	.....	
1916–17	$113 05	
Outlay		
1917–18	$110 ..	
1916–17	15 ..	
		$95 ..
Total		
1917–18	$5 355 ..	
1916–17	4 783 19	
		$571 81

Wayne county

Town of Arcadia

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$56 505	.0055
2	1	144 607	.003
3	1	99 796	.0037
4	1	183 901	.0071
5	1	110 288	.0037
6	1	202 000	.0022
7	Contract	50 721	.....
9	1	104 473	.0043
10	1	125 952	.0038
11	1	68 232	.0076
12	1	101 445	.0034
13	1	80 695	.0051
14	1	113 397	.0035
15	1	85 472	.0047
16	1	37 471	.0065
17	1	69 200	.0086
18	1	137 297	.0032
19	1	88 696	.0041
20	1	77 390	.0055
Total	18	$1 937 538	.00412

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$600 ..	
1916–17	37 43	
		$562 57
Instruction		
1917–18	$9 000 ..	
1916–17	7 824 89	
		$1 175 11
Operation		
1917–18	$1 700 ..	
1916–17	1 183 85	
		$516 15
Maintenance		
1917–18	$1 500 ..	
1916–17	399 66	
		$1 100 34
Auxiliary		
1917–18	$300 ..	
1916–17	227 88	
		$72 12

Wayne county — *Continued*

Town of Arcadia

	Assessed valuation	Tax rate 1916–17
Average rate	.....	.0047
Total 1917–18	$1 991 305	.005993
Balance 1917	$929 65	
Balance 1916	749 33	
	$180 32	
Tax 1917	$8 300 35	
	180 32	
Real tax	$8 120 03	
Tax 1918	$11 932 50	
Real tax	8 120 03	
Real increase	$3 812 47	

Expenditures 1916–17 and budget 1917–18

Fixed charges	
1917–18	$50 ..
1916–17	99 01
	$49 01
Debt service	
1917–18	$582 50
1916–17	824 96
	$242 46
Outlay	
1917–18	$200 ..
1916–17	104 25
	$95 75
Total	
1917–18	$13 932 50
1916–17	10 701 93
	$3 230 57

Town of Butler

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$55 661	.0049
2	1	69 219	.0045
3	Contract	48 050	Contract
5	1	64 025	.0044
7	1	59 975	.0053
9	1	52 819	.0055
10	1	63 247	.0032
11	1	27 220	.0062
12	2	134 804	.0088
13	1	30 229	.0080
Total	10	$605 249	.0054
Average rate		.....	.0056
Total 1917–18		$630 415	.0081
Balance 1916		$379 16	
Balance 1917		256 51	
		$122 65	
Tax 1917		3 283 29	
Real tax		$3 405 94	
Tax 1918		$5 075 00	
Real tax 1917		3 405 94	
Real increase		$1 669 06	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$395 ..
1916–17	5 ..
	$390 ..
Instruction	
1917–18	$4 500 ..
1916–17	4 164 18
	$335 82
Operation	
1917–18	$805 ..
1916–17	636 09
	$168 91
Maintenance	
1917–18	$325 ..
1916–17	262 79
	$62 21
Auxiliary	
1917–18	$200 ..
1916–17	94 75
	$105 25
Fixed charges	
1917–18	$440 ..
1916–17	51 81
	$388 69
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$35 ..
1916–17	4 75
	$30 25
Total	
1917–18	$6 700 ..
1916–17	5 218 87
	$1 481 13

Wayne county — *Continued*

Town of Galen

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$843 358	.0045
3	1	98 019	.0031
4	1	73 071	.0047
5	1	61 477	.0052
6	1	115 098	.0036
7	1	139 466	.0027
8	1	132 955	.0031
9	1	148 308	.0026
10	1	45 399	.0083
11	1	84 014	.0028
12	1	65 833	.006
13	1	93 914	.0046
14	2	263 479	.0036
15	2	350 019	.0022
17	1	213 806	.0016
18	1	194 975	.0017
19	1	64 981	.0039
Total	19	$2 229 172	.00318
Average rate		.....	.0037
Total 1917–18		$2 299 740	.0045
Balance 1916		$1 228 64	
Balance 1917		896 67	
		$331 97	
Tax 1917		7 097 93	
Real tax 1917		$7 429 90	
Tax 1918		$9 773 ..	
Real tax 1917		7 429 90	
Real increase		$2 343 10	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$225 ..
1916–17	87 23
	$137 77
Instruction	
1917–18	$6 400 ..
1916–17	7 840 50
	$1 440 50
Operation	
1917–18	$1 250 ..
1916–17	1 073 55
	$176 45
Maintenance	
1917–18	$505 ..
1916–17	464 57
	$40 43
Auxiliary	
1917–18	$75 ..
1916–17	133 55
	$58 55
Fixed charges	
1917–18	$75 ..
1916–17	118 57
	$43 57
Debt service	
1917–18	$1 470 ..
1916–17	83 81
Outlay	
1917–18	.....
1916–17	$43 28
Total	
1917–18	$10 000 ..
1916–17	9 845 60
	$154 94

Town of Huron

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$74 849	.0040
2	1	89 752	.0040
3	1	116 052	.0035
4	1	81 007	.0042
5	1	91 540	.0036
6	1	70 303	.0059
7	1	49 488	.0060
8	1	83 915	.0042
9	1	147 827	.0027
10	1	105 128	.0039
11	1	65 292	.0054
Total	11	$975 153	.0041
Average rate		.....	.0043
Total 1916–17		$978 645	.0063
Balance 1916		$422 10	
Balance 1917		408 30	
		$13 80	
Tax 1917		3 959 73	
Real tax		$3 973 53	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$250 ..
1916–17	24 25
	$225 75
Instruction	
1917–18	$4 925 ..
1916–17	4 425 42
	$499 58
Operation	
1917–18	$940 ..
1916–17	541 73
	$398 27
Maintenance	
1917–18	$585 ..
1916–17	219 79
	$365 21
Auxiliary	
1917–18	$255 ..
1916–17	61 ..
	$194 ..

Wayne county — *Continued*

Town of Huron

	Assessed valuation
Tax 1918	$6 125 00
Real tax 1917	3 973 53
Real increase	$2 151 47

Expenditures 1916–17 and budget 1917–18

Fixed charges	
1917–18	$500 ..
1916–17	79 01
	$420 99
Debt service	
1917–18	.....
1916–17	$75 ..
Outlay	
1917–18	$180 ..
1916–17	83 33
	$96 67
Total	
1917–18	$7 635 ..
1916–17	5 435 28
	$2 199 72

Town o Lyons

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$66 535	.0055
2	1	90 391	.0042
3	1	79 930	.0047
4	1	85 946	.0036
5	1	55 020	.0052
7	1	163 889	.0034
8	1	103 755	.0034
9	1	53 325	.0051
10	1	116 560	.0043
11	1	35 935	.0087
12	1	76 614	.0049
13	1	223 434	.002
14	1	135 729	.003
Total	13	$1 287 263	.00368
Average rate		.....	.0044
Total 1917–18		$1 284 854	.00467
Balance 1917		$574 16	
Balance 1916		475 79	
		$98 37	
Tax 1917		$4 922 23	
		98 37	
Real tax 1917		$4 823 86	
Tax 1918		$6 000 00	
Real tax 1917		4 823 86	
Real increase		$1 176 14	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$365 ..
1916–17	13 50
	$351 50
Instruction	
1917–18	$5 979 ..
1916–17	5 128 15
	$850 85
Operation	
1917–18	$875 ..
1916–17	669 33
	$205 67
Maintenance	
1917–18	$256 ..
1916–17	239 32
	$16 68
Auxiliary	
1917–18	$75 ..
1916–17	178 37
	$103 37
Fixed charges	
1917–18	$50 ..
1916–17	97 77
	$47 77
Debt service	
1917–18	.....
1916–17	$99 09
Outlay	
1917–18	.....
1916–17	$263 10
Total	
1917–18	$7 600 ..
1916–17	6 688 63
	$911 37

Town of Macedon

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$107 012	.0037
2	1	248 847	.0020
3	1	93 456	.0039
4	1	279 584	.0019
5	1	174 789	.0021

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$275 ..
1916–17	104 56
	$170 44

Wayne county — *Continued*

Town of Macedon

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
6	1	$210 964	.0041
7	1	93 945	.0035
8	1	170 789	.0022
9	1	104 141	.0047
10	1	227 921	.0020
11	7	478 087	.0091
12	1	45 730	.0041
Total	18	$2 235 265	.0043
Average rate			.0036
Total 1917–18		$2 253 840	.007
Balance 1916		$1 914 29	
Balance 1917		1 463 52	
		$450 77	
Tax 1917		9 659 81	
Real tax		$10 110 58	
Tax 1918		$15 574 00	
Real tax 1917		10 110 58	
Real increase		$5 463 42	

Expenditures 1916–17 and budget 1917–18	
Instruction	
1917–18	$11 407 ..
1916–17	9 722 71
	$1 684 29
Operation	
1917–18	$2 200 ..
1916–17	1 735 35
	$464 65
Maintenance	
1917–18	a $350 ..
1916–17	615 79
	$265 79
Auxiliary	
1917–18	$135 ..
1916–17	175 37
	$40 37
Stat. supplies and incidentals	
1917–18	$870 ..
1916–17	.....
Fixed charges	
1917–18	.....
1916–17	$173 90
Debt service	
1917–18	$949 ..
1916–17	1 031 98
	$82 98
Outlay	
1917–18	$1 250 ..
1916–17	79 05
	$1 170 95
Total	
1917–18	$17 436 ..
1916–17	13 638 71
	$3 797 29

a Incl. insurance

Town of Marion

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	7	$447 698	.0088
2	1	64 430	.0067
3	1	102 105	.0047
4	1	105 913	.0033
5	1	66 830	.0060
6	1	86 749	.0049
7	1	123 953	.0042
8	1	99 000	.0040
9	1	72 946	.0086
10	1	117 907	.0069
11	1	68 658	.0058
12	1	71 375	.0057
13	1	59 539	.0063
Total	19	$1 487 104	.0064
Average rate			.0058
Total 1917–18		$1 529 974	.0084
Balance 1917		$836 84	
Balance 1916		643 17	
		$193 67	
Tax 1917		$9 569 69	
		193 67	
Real tax 1917		$9 376 02	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$300 ..
1916–17	53 94
	$246 06
Instruction	
1917–18	$10 825 ..
1916–17	10 254 32
	$570 68
Operation	
1917–18	$1 975 ..
1916–17	1 533 74
	$441 26
Maintenance	
1917–18	$550 ..
1916–17	333 74
	$216 26
Auxiliary	
1917–18	$350 ..
1916–17	222 ..
	$128 ..
Fixed charges	
1917–18	$258 85
1916–17	249 42
	$8 43

Wayne county — *Continued*

Town of Marion

	Assessed valuation
Tax 1918	$12 912 85
Real tax 1917	9 376 02
Real increase	$3 536 83

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	.....
1916–17	$75 ..
Outlay	
1917–18	$1 550 ..
1916–17	83 78
	$1 466 22
Total	
1917–18	$15 808 85
1916–17	12 805 94
	$3 002 91

Town of Palmyra

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$143 867	.0023
3	1	180 552	.0041
4	1	64 508	.0053
5	1	197 315	.0054
6	1	101 177	.0029
7	1	173 106	.0022
8	1	165 515	.0029
9	1	294 914	.0014
11	1	72 474	.0039
12	1	127 000	.0061
14	1	187 604	.0022
15	1	47 005	.0072
Total	12	$1 755 037	.0034
Average rate		.....	.0038
Total 1917–18		$1 787 585	.0059

Balance 1917	$533 57
Balance 1916	531 07
	$2 50
Tax 1917	$5 927 60
	2 50
Real tax	$5 925 10
Tax 1918	$10 511 00
Real tax 1917	5 925 10
Real increase	$4 585 90

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	.....
1916–17	.....
Instruction	
1917–18	$7 146 ..
1916–17	4 613 ..
	$2 533 ..
Operation	
1917–18	$833 ..
1916–17	839 28
	$6 28
Maintenance	
1917–18	$337 ..
1916–17	332 ..
	$5 ..
Auxiliary	
1917–18	$171 ..
1916–17	135 03
	$35 97
Incidentals	
1917–18	$147 ..
1916–17	.....
Fixed charges	
1917–18	.....
1916–17	$816 88
Debt service	
1916–17	$1 496 ..
1916–17	1 423 80
	$72 20
Outlay	
1917–18	$1 800 ..
1916–17	.....
Total	
1917–18	$11 930 ..
1916–17	7 529 97
	$4 400 01

Wayne county — *Continued*

Town of Rose

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$55 335	.0050
2	7	353 243	.0120
3	Contract	70 130	.0030
4	3	253 862	.0065
5	1	59 636	.0051
6	1	72 995	.0042
7	1	65 100	.0039
8	1	100 389	.0032
9	1	82 000	.0037
10	1	75 660	.0046
11	1	56 970	.0050
12	1	89 248	.0072
Total	19	$1 334 568	.0068
Average rate		.....	.0053
Total 1917–18		$1 371 525	.0079
Balance 1916		$992 87	
Balance 1917		540 55	
		$452 32	
Tax 1917		9 074 78	
Real tax		$9 527 10	
Tax 1918		$10 835 00	
Real tax 1917		9 527 10	
Real increase		$1 307 90	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$375 ..	
1916–17	83 53	
	$291 47	
Instruction		
1917–18	$10 550 ..	
1916–17	9 514 41	
	$1 035 59	
Operation		
1917–18	$1 600 ..	
1916–17	1 179 31	
	$420 69	
Maintenance		
1917–18	$500 ..	
1916–17	756 78	
	$256 78	
Auxiliary		
1917–18	$450 ..	
1916–17	335 16	
	$114 84	
Fixed charges		
1917–18	$130 ..	
1916–17	258 38	
	$128 38	
Debt service		
1917–18	$372 ..	
1916–17	415 50	
	$43 50	
Outlay		
1917–18	$75 ..	
1916–17	274 55	
	$199 55	
Total		
1917–18	$14 052 ..	
1916–17	12 817 62	
	$1 234 38	

Town of Savannah

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$59 394	.0043
2	1	49 591	.0041
3	1	53 999	.005
4	1	61 103	.004
5	1	68 966	.0043
6	1	253 480	.002
7	1	114 530	.0027
8	Contract	48 806	.0015
9	Contract	53 971	.0041
10	9	678 878	.001
11	1	80 836	.0034
12	1	43 246	.006
Total	18	$1 566 890	.00625
Average rate		.....	.0035
Total 1917–18		$1 796 358	.0079401
Balance 1916		$850 20	
Balance 1917		499 61	
		$350 59	
Tax 1917		9 811 93	
Real tax		$10 162 52	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$725 ..	
1916–17	268 68	
	$456 32	
Instruction		
1917–18	$11 350 ..	
1916–17	10 255 22	
	$1 094 78	
Operation		
1917–18	$2 700 ..	
1916–17	1 739 12	
	$960 88	
Maintenance		
1917–18	$875 ..	
1916–17	515 77	
	$359 23	
Auxiliary		
1917–18	$1 010 ..	
1916–17	667 21	
	$342 79	

Wayne county — *Continued*

Town of Savannah

	Assessed valuation
Tax 1918	$14 218 22
Tax 1917	10 162 52
Real increase	$4 055 70

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$350 ..
1916–17	223 75
	$126 25
Debt service	
1917–18	.....
1916–17	$507 50
Outlay	
1917–18	$300 ..
1916–17	385 79
	$85 79
Total	
1917–18	$17 310 ..
1916–17	14 563 04
	$2 746 96

Town of Sodus

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$266 805	.00584
2	1	105 790	.00519
3	1	103 897	.00529
5	1	157 691	.00384
6	1	80 095	.00499
7	1	88 335	.00481
8	1	174 605	.00399
9	1	115 831	.00431
10	1	90 510	.00500
11	2	172 674	.00868
12	1	62 552	.01037
13	Contract	64 738	.00154
14	1	153 019	.00359
15	1	60 371	.00559
16	1	40 915	.00635
17	1	49 486	.00515
18	1	65 757	.00722
19	1	62 685	.00717
20	1	56 527	.01325
21	1	70 819	.00458
22	1	86 670	.00374
23	1	101 113	.00428
Total	23	$2 230 895	.00544
Average rate		.....	.00567
Total rate 1917–18		.....	.02598
Balance 1916		$983 44	
Balance 1917		837 14	
		$146 30	
Tax 1916–17		12 151 66	
Real tax		$12 297 96	
Tax 1917–18		$17 200 ..	
Real tax 1916–17		12 297 96	
Real increase		$4 902 04	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$775 ..
1916–17	.....
Instruction	
1917–18	11 550 ..
1916–17	11 143 ..
	$407 ..
Operation	
1917–18	$2 450 ..
1916–17	1 802 ..
	$648 ..
Maintenance	
1917–18	$800 ..
1916–17	1 726 ..
	$926 ..
Auxiliary	
1917–18	$800 ..
1916–17	316 ..
	$484 ..
Fixed charges	
1917–18	$150 ..
1916–17	266 ..
	$116 ..
Outlay	
1917–18	$3 100 ..
1916–17	119 ..
	$2 981 ..
Debt service	
1917–18	$575 ..
1916–17	435 ..
	$140 ..
Total	
1917–18	$20 200 ..
1916–17	15 807 ..
	$4 393 ..

Wayne county — *Continued*

Town of Walworth

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	5	$341 850	.0099
2	1	95 850	.0035
3	2	172 795	.0070
4	1	92 433	.0051
6	1	97 265	.0046
8	1	114 245	.0041
9	1	69 657	.0069
10	2	130 735	.0076
11	1	89 192	.0058
12	1	124 912	.0050
Total	16	$1 328 934	.0069
Average rate		.....	.0059
Total 1917–18		$1 331 417	.007
Balance 1917		$557 16	
Balance 1916		366 50	
		$190 66	
Tax 1917		$9 151 41	
		190 66	
Real tax 1917		$8 960 75	
Tax 1918		$9 320 ..	
Real tax 1917		8 960 75	
Real increase		$359 25	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$260 ..
1916–17	42 23
	$217 77
Instruction	
1917–18	$7 940 ..
1916–17	8 304 12
	$364 12
Operation	
1917–18	$1 350 ..
1916–17	1 399 40
	$49 40
Maintenance	
1917–18	$380 ..
1916–17	982 32
	$602 32
Auxiliary	
1917–18	$260 ..
1916–17	267 80
	$7 80
Fixed charges	
1917–18	$270 ..
1916–17	176 19
	$93 81
Debt service	
1917–18	.....
1916–17	$63 86
Outlay	
1917–18	$1 020 ..
1916–17	40 79
	$979 21
Total	
1917–18	$11 480 ..
1916–17	11 276 71
	$203 29

Town of Wolcott

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$58 149	0086
3	1	113 418	.0021
4	1	44 630	.0067
5	7	383 182	.0133
6	1	59 659	.0058
7	1	58 257	.0050
8	1	59 711	.0052
9	1	57 614	.0054
10	1	54 018	.0038
11	1	68 873	.0060
12	1	83 835	.0060
13	1	40 835	.0085
Total	18	$1 082 181	.0083
Average rate		.....	.0064
Total 1917–18		$1 065 427	.0091
Balance 1917		$332 89	
Balance 1916		307 26	
		$25 63	
Tax 1917		$8 980 34	
		25 63	
Real tax		$8 954 71	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$745 ..
1916–17	229 40
	$515 60
Instruction	
1917–18	$11 252 ..
1916–17	10 017 17
	$1 234 83
Operation	
1917–18	$1 728 ..
1916–17	1 346 49
	$381 51
Maintenance	
1917–18	$800 ..
1916–17	347 47
	$452 53
Auxiliary	
1917–18	$350 ..
1916–17	97 55
	$252 45
Fixed charges	
1917–18	$225 ..
1916–17	234 58
	$9 58

Wayne county — *Concluded*

Town of Wolcott

	Assessed valuation
Tax 1918	$9 650 ..
Real tax 1917	8 954 71
Real increase	$695 29

Expenditures 1916–10 and budget 1917–18	
Debt service	
1917–18	.....
1916–17	$676 45
Outlay	
1917–18	$500 ..
1916–17	239 10
	$260 90
Total	
1917–18	$15 600 ..
1916–17	13 188 21
	$2 411 79

Westchester county

Town of Bedford

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$280 816	.0049
2	2	980 245	.0028
3	1	724 425	.0020
4	2	864 276	.0038
5	1	664 382	.0018
6	1	1 194 010	.0009
7	4	987 170	.0041
8	1	253 609	.0043
9	1	342 267	.0018
11	1	594 742	.0017
12	1	378 190	.0032
Total	16	$7 260 132	.0026
Average rate		.....	.0028
Total 1917–18		$7 572 470	.0033
Balance 1916		$3 278 95	
Balance 1917		2 374 65	
		$904 30	
Tax 1917		18 965 12	
Real tax		$19 869 42	
Tax 1918		$25 039 79	
Real tax 1917		19 869 42	
Real increase		$5 170 37	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$1 350 ..
1916–17	196 79
	$1 153 21
Instruction	
1917–18	$13 465 ..
1916–17	12 313 14
	$1 151 86
Operation	
1917–18	$3 670 ..
1916–17	3 106 25
	$563 75
Maintenance	
1917–18	$960 ..
1916–17	700 26
	$259 74
Auxiliary	
1917–18	$2 150 ..
1916–17	325 62
	$1 824 38
Contingencies	
1917–18	$1 993 20
1916–17	.....
Fixed charges	
1917–18	$100 ..
1916–17	319 41
	$219 41
Debt service	
1917–18	$3 011 80
1916–17	3 226 73
	$214 93
Outlay	
1917–18	$150 ..
1916–17	1 948 40
	$1 798 40
Total	
1917–18	$26 850 ..
1916–17	22 136 60
	$4 713 40

Westchester county — *Continued*

Town of Cortlandt

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$150 000	.0030
3	1	1 223 588	.0018
4	1	615 069	.0016
5	1	149 755	.0072
6	11	1 421 475	.00831
9	1	186 392	.0066
10	2	218 897	.0060
11	1	322 666	.0071
12	2	2 709 052	.00125
13	1	281 409	.0043
14	1	297 542	.00241
15	4	524 021	.0100
16	2	275 476	.00811
17	1	73 122	.0060
Total	30	$8 448 464	.00415
Average rate			.00526
Total 1917–18		$8 694 979	.0055
Balance 1916		$4 632 05	
Balance 1917		2 154 20	
		$2 477 85	
Tax 1917		35 127 27	
Real tax		$37 605 12	
Tax 1918		$47 675 00	
Real tax 1917		37 605 12	
Real increase		$10 069 88	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$2 375 ..	
1916–17	747 02	
		$1 627 98
Instruction		
1917–18	$26 726 28	
1916–17	21 108 82	
		$5 617 46
Operation		
1917–18	$4 138 27	
1916–17	5 311 01	
		$1 172 74
Maintenance		
1917–18	$1 755 ..	
1916–17	2 277 41	
		$522 41
Auxiliary		
1917–18	$7 793 48	
1916–17	1 585 93	
		$6 207 55
Fixed charges		
1917–18	$292 52	
1916–17	362 64	
		$70 12
Debt service		
1917–18	$7 050 45	
1916–17	8 404 65	
		$1 354 20
Outlay		
1917–18	$1 224 ..	
1916–17	2 479 79	
		$1 255 79
Total		
1917–18	$51 355 ..	
1916–17	42 277 27	
		$9 077 73

Town of Greenburgh

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
5	10	$2 293 143	.0057
6	3	1 585 565	.003
7	3	1 852 800	.0018
8	5	2 469 340	.0027
9	10	1 698 000	.0074
Total	31	$9 898 848	.0041
Average rate			.0041
Total 1917–18		$11 309 255	.00441
Balance 1916		$12 395 38	
Balance 1917		4 888 94	
		$7 506 44	
Tax 1917		40 860 69	
Real tax		$48 367 13	

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$3 370 ..	
1916–17	2 431 98	
		$938 02
Instruction		
1917–18	$32 775 ..	
1916–17	30 200 14	
		$2 574 86
Operation		
1917–18	$8 105 ..	
1916–17	6 274 83	
		$1 830 17
Maintenance		
1917–18	$1 000 ..	
1916–17	1 613 09	
		$613 09

Westchester county — *Continued*

Town of Greenburgh

	Assessed valuation
Tax 1918	$57 319 08
Real tax 1917	48 367 13
Real increase	$8 951 95

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$3 600 ..
1916–17	3 093 04
	$506 96
Fixed charges	
1917–18	$200 ..
1916–17	708 26
	$508 26
Debt service	
1917–18	$8 950 ..
1916–17	8 067 40
	$882 60
Outlay	
1917–18	$4 000 ..
1916–17	31 645 33
	$27 645 33
Total	
1917–18	$62 000 ..
1916–17	84 034 07
	$22 034 07

Town of Lewisboro

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$147 098	.0027
2	1	241 366	.0020
3	1	266 355	.0021
4	1	457 847	.0012
5	1	207 014	.0018
6	1	396 260	.0015
7	1	215 674	.0018
8	1	422 113	.0025
Total	8	$2 353 727	.0019
Average rate		.....	.0020
Total 1917–18		$2 537 058	.0026

Balance 1916	$1 088 06
Balance 1917	564 82
	$523 24
Tax 1917	4 407 28
Real tax	$4 930 52
Tax 1918	$6 700 00
Rea. tax 1917	4 930 52
Real Increase	$1 769 48

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$450 ..
1916–17	33 84
	$416 16
Instruction	
1917–18	$5 180 ..
1916–17	4 288 79
	$891 21
Operation	
1917–18	$775 ..
1916–17	762 56
	$12 44
Maintenance	
1917–18	.....
1916–17	$175 89
Auxiliary	
1917–18	$700 ..
1916–17	115 83
	$584 17
Incidentals	
1917–18	$170 ..
1916–17	.....
Fixed charges	
1917–18	$50 ..
1916–17	75 05
	$25 05
Debt service	
1917–18	$625 ..
1916–17	612 ..
	$13 ..
Outlay	
1917–18	$50 ..
1916–17	318 07
	$268 07
Total	
1917–18	$8 000 ..
1916–17	6 382 03
	$617 97

Westchester county — *Continued*

Town of Mount Pleasant

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	2	$604 226	.0058
3	4	1 424 107	.0085
4	2	2 091 436	.0012
5	5	3 721 000	.0018
6	1	303 690	.003
7	4	956 462	.007
8	4	799 640	.00936
10	1	880 480	.0022
11	1	776 122	.0013
Total	24	$11 557 163	.00312
Average rate			.00446
Total 1917–18		$13 387 825	.00338
Balance 1916		$13 983 21	
Balance 1917		11 301 22	
		$2 681 99	
Tax 1917		36 116 57	
Real tax		$38 798 56	
Tax 1918		$45 372 ..	
Real tax 1917		38 798 56	
Real increase		$6 573 44	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$2 600 ..	
1916–17	1 352 74	
	$1 247 26	
Instruction		
1917–18	$25 100 ..	
1916–17	23 998 96	
	$1 101 04	
Operation		
1917–18	$5 875 ..	
1916–17	5 172 98	
	$702 02	
Maintenance		
1917–18	$2 500 ..	
1916–17	3 286 22	
	$786 22	
Auxiliary		
1917–18	$5 800 ..	
1916–17	719 50	
	$5 080 50	
Fixed charges		
1917–18	$2 500 ..	
1916–17	598 45	
	$1 901 55	
Debt service		
1917–18	$2 522 ..	
1916–17	2 508 ..	
	$14 ..	
Outlay		
1917–18	$700 ..	
1916–17	5 767 45	
	$5 067 45	
Total		
1917–18	$47 397 ..	
1916–17	43 404 30	
	$4 192 70	

Town of New Castle

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$487 760	.0013
3	1	368 241	.0018
4	4	958 348	.0065
5	1	404 107	.0017
6	1	339 076	.0024
7	1	279 472	.0042
8	2	446 490	.0036
Total	11	$3 283 494	.0036
Average rate			.0031
Total 1917–18		$3 647 025	.0044
Balance 1916		$3 016 12	
Balance 1917		937 04	
		$2 079 08	
Tax 1917		11 781 58	
Real tax		$13 860 66	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$660 ..	
1916–17	151 69	
	$508 31	
Instruction		
1917–18	$10 290 ..	
1916–17	8 789 98	
	$1 500 02	
Operation		
1917–18	$1 750 ..	
1916–17	1 857 03	
	$107 03	
Maintenance		
1917–18	$850 ..	
1916–17	890 04	
	$40 04	

Westchester county — *Continued*

Town of New Castle

	Assessed valuation
Tax 1918	$16 000 00
Real tax 1917	13 860 66
Real increase	$2 139 34

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$250 ..
1916–17	1 070 06
	$820 06
Supplies	
1917–18	$260 ..
1916–17	.....
Fixed charges	
1917–18	$250 ..
1916–17	161 44
	$88 56
Debt service	
1917–18	$2 190 ..
1916–17	2 246 25
	$56 25
Outlay	
1917–18	$100 ..
1916–17	187 61
	$87 61
Total	
1917–18	$16 600 ..
1916–17	15 354 10
	$1 245 90

Town of North Castle

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$111 525	.0045
2	1	259 950	.0025
3	1	412 232	.0022
4	1	315 625	.0023
5	2	3 438 395	.0037
6	1	427 520	.004
Total	7	$4 965 247	.00116
Average rate		.....	.0032
Total 1917–18		$3 438 325	.00496
Balance 1916		$1 390 81	
Balance 1917		445 53	
		$945 28	
Tax 1917		5 778 15	
Real tax		$6 723 43	
Tax 1918		$17 060 ..	
Real tax 1917		6 723 43	
Real increase		$10 336 57	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$1 200 ..
1916–17	214 56
	$985 44
Instruction	
1917–18	$10 659 ..
1916–17	4 263 73
	$6 395 27
Operation	
1917–18	$1 510 ..
1916–17	969 18
	$540 82
Maintenance	
1917–18	$175 ..
1916–17	364 68
	$189 68
Auxiliary	
1917–18	$750 ..
1916–17	.....
Fixed charges	
1917–18	$70 ..
1916–17	71 20
	$1 20
Debt service	
1917–18	$1 559 ..
1916–17	1 473 50
	$85 50
Incidentals	
1917–18	$1 477 ..
1916–17	.....
Total	
1917–18	$18 000 ..
1916–17	8 729 39
	$9 270 61

Westchester county — *Continued*

Town of North Salem

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
4	4	$1 325 789	.0035
5	1	163 136	.0027
6	2	974 244	.0015
Total	7	$2 463 169	.00266
Average rate		.....	.00256
Total 1917–18		$2 300 033	.0038
Balance 1916		$1 345 93	
Balance 1917		498 09	
		$847 84	
Tax 1917		$6 559 17	
Real Tax		$7 407 01	
Tax 1918		$8 685 ..	
Real tax 1917		7 407 01	
Real increase		$1 277 99	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$300 ..	
1916–17	8 25	
		$291 75
Instruction		
1917–18	$4 600 ..	
1916–17	4 976 51	
		$376 51
Operation		
1917–18	$1 300 ..	
1916–17	1 094 08	
		$205 92
Maintenance		
1917–18	$400 ..	
1916–17	79 53	
		$320 47
Auxiliary		
1917–18	$2 100 ..	
1916–17	990 70	
		$1 109 30
Fixed charges		
1917–18	$40 ..	
1916–17	73 34	
		$33 34
Debt service		
1917–18	$1 070 75	
1916–17	848 75	
		$222 ..
Outlay		
1917–18	.....	
1916–17	$638 47	
Total		
1917–18	$9 810 75	
1916–17	8 709 63	
		$1 101 12

Town of Ossining

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	11	$1 856 610	.0088
3	2	907 350	.0023
Total	13	$2 763 960	.0067
Average rate		.....	.0056
Total 1917–18		$2 851 938	.0080
Balance 1916		$2 847 47	
Balance 1917		129 44	
		$2 718 03	
Tax 1917		18 382 98	
Real tax		$21 101 01	

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$485 ..	
1916–17	725 ..	
		$240 ..
Instruction		
1917–18	$15 890 ..	
1916–17	12 165 50	
		$3 724 50
Operation		
1917–18	3 110 ..	
1916–17	3 381 09	
		$271 09
Maintenance		
1917–18	$920 ..	
1916–17	1 636 93	
		$716 93

Westchester county — *Continued*

Town of Ossining

	Assessed valuation
Tax 1918	$22 864 14
Real tax 1917	21 101 01
Real increase	$1 763 13

Expenditures 1916–17 and budget 1917–18	
Auxiliary	
1917–18	$360 ..
1916–17	161 09
	$198 91
Fixed charges	
1917–18	$58 ..
1916–17	354 10
	$296 10
Debt service	
1917–18	$3 070 ..
1916–17	3 115 ..
	$45 ..
Outlay	
1917–18	$1 390 ..
1916–17	1 500 47
	$110 47
Total	
1917–18	$25 283 ..
1916–17	23 039 18
	$2 243 82

Town of Poundridge

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$83 963	.0049
2	1	64 579	.0043
3	1	51 449	.0124
4	1	41 145	.0075
5	1	269 447	.0022
6	1	64 467	.0070
Total	6	$575 050	.0047
Average rate		.....	.0064
Total 1917–18		$576 130	.0058
Balance 1916		$330 38	
Balance 1917		250 94	
		$79 44	
Tax 1917		2 682 73	
Real tax		$2 762 17	
Tax 1918		$3 313 ..	
Real tax 1917		2 762 17	
Real increase		$550 83	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$140 ..
1916–17	11 31
	$128 69
Instruction	
1917–18	$2 353 ..
1916–17	2 700 92
	$347 92
Operation	
1917–18	$361 ..
1916–17	348 49
	$12 51
Maintenance	
1917–18	.....
1916–17	$102 83
Auxiliary	
1917–18	$95 ..
1916–17	61 67
	$33 33
Contingencies	
1917–18	$50 ..
1916–17	.....
	$50 ..
Fixed charges	
1917–18	.....
1916–17	$53 63
Debt service	
1917–18	$314 ..
1916–17	325 ..
	$11 ..
Outlay	
1917–18	.....
1916–17	$40 30
Total	
1917–18	$3 313 ..
	3 644 15
	$331 15

Westchester county — *Continued*

Town of Somers

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	3	$550 328	.00515
2	1	265 192	.0025
3	1	456 789	.0016
4	1	272 883	.0022
5	1	371 896	.0014
6	1	355 505	.0027
9	1	299 850	.00166
Total	9	$2 572 444	.00265
Average rate		.....	.00245
Total 1917–18		$2 742 918	.0039
Balance 1916		$2 646 92	
Balance 1917		1 584 96	
		$1 061 96	
Tax 1917		6 835 72	
Real tax		$7 897 68	
Tax 1918		$10 527 ..	
Real tax 1917		7 897 68	
Real increase		$2 629 32	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$650 ..
1916–17	29 32
	$620 68
Instruction	
1917–18	$7 979 ..
1916–17	6 370 24
	$1 608 76
Operation	
1917–18	$1 575 ..
1916–17	1 261 54
	$313 46
Maintenance	
1917–18	$253 ..
1916–17	686 13
	$433 13
Auxiliary	
1917–18	$675 50
1916–17	188 91
	$486 59
Fixed charges	
1917–18	....
1916–17	$121 55
Debt service	
1917–18	$220 ..
1916–17	240 ..
	$20 ..
Outlay	
1917–18	$250 ..
1916–17	154 16
	$95 84
Total	
1917–18	$11 602 50
1916–17	9 051 85
	$2 550 65

Town of Yorktown

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$239 613	.0044
2	1	170 605	.0050
3	4	474 355	.00843
4	1	139 311	.0039
5	1	260 508	.00274
6	1	170 710	.0027
7	1	304 676	.0023
8	1	340 766	.0017
9	1	250 098	.0027
Total	13	$2 350 642	.00416
Average rate		.....	.00651
Total 1917–18		$2 387 758	.0059
Balance 1916		$1 235 32	
Balance 1917		788 21	
		$447 11	
Tax 1917		9 793 54	
Real tax		$10 240 65	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$700 ..
1916–17	140 79
	$559 21
Instruction	
1917–18	$9 788 ..
1916–17	8 188 14
	$1 599 86
Operation	
1917–18	$1 948 50
1916–17	1 243 80
	$704 70
Maintenance	
1917–18	$760 ..
1916–17	655 86
	$104 14
Auxiliary	
1917–18	$904 20
1916–17	151 70
	$752 50

Westchester county — *Continued*

Town of Yorktown

	Assessed valuation
Tax 1918	$14 000 00
Real tax 1917	10 240 65
Real increase	$3 759 35

Expenditures 1916–17 and budget 1917–18

Fixed charges		
1917–18	$55 ..	
1916–17	138 27	
		$83 27
Debt service		
1917–18	$1 044 30	
1916–17	1 093 38	
		$49 08
Outlay		
1917–18	$325 ..	
1916–17	300 04	
		$24 96
Total		
1917–18	$15 525 ..	
1916–17	11 911 98	
		$3 613 02

Wyoming county

Town of Arcade

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$70 965	.0043
3	2	60 984	.0053
6	1	35 834	.0066
8	1	78 606	.0035
9	1	54 257	.0052
10	1	43 293	.0052
11	1	44 234	.0068
12	1	76 722	.0039
13	1	45 461	.0064
Total	9	$510 446	.00497
Average rate		.....	.0052
Total 1917–18		$528 651	.0091

Balance 1916	$260 86
Balance 1917	180 07
	$80 79
Tax 1917	2 535 36
Real tax	$2 616 15
Tax 1918	$4 820 26
Real tax 1917	2 616 15
Real increase	$2 204 11

Expenditures 1916–17 and budget 1917–18

Control		
1917–18	$375 ..	
1916–17	10 ..	
		$365 ..
Instruction		
1917–18	$4 720 ..	
1916–17	3 457 57	
		$1 262 43
Operation		
1917–18	$300 ..	
1916–17	260 07	
		$39 93
Maintenance		
1917–18	$400 ..	
1916–17	105 90	
		$294 10
Auxiliary		
1917–18	$160 ..	
1916–17	44 48	
		$115 52
Fixed charges		
1917–18	$15 ..	
1916–17	47 85	
		$32 85
Outlay		
1917–18	$50 ..	
1916–17	62 20	
		$12 20
Total		
1917–18	$6 020 ..	
1916–17	3 988 07	
		$2 031 93

Wyoming county — *Continued*

Town of Attica

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$173 255	.0030
3	1	93 517	.0029
4	1	34 502	.0090
5	1	38 115	.0076
6	1	98 566	.0057
7	1	22 597	.0100
8	1	39 412	.0062
9	1	105 513	.0035
10	1	38 085	.0099
11	1	23 433	.0104
12	1	22 325	.0114
Total	11	$639 320	.0053
Average rate		.....	.00723
Total 1917–18		$638 874	.008
Balance 1916		$425 38	
Balance 1917		.....	
		$425 38	
Tax 1917		3 379 84	
Real tax		$3 805 22	
Tax 1918		$5 110 99	
Real tax 1917		3 805 22	
Real increase		$1 305 77	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$285 ..
1916–17	.....
Instruction	
1917–18	$5 092 ..
1916–17	4 623 13
	$468 87
Operation	
1917–18	$390 ..
1916–17	344 01
	$45 99
Maintenance	
1917–18	$175 ..
1916–17	431 96
	$256 96
Auxiliary	
1917–18	$60 ..
1916–17	102 67
	$42 67
Fixed charges	
1917–18	$25 ..
1916–17	26 50
	$1 50
Debt services	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$25 ..
1916–17	.....
Total	
1917–18	$6 052 ..
1916–17	5 528 27
	$523 73

Town of Bennington

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$104 355	.0059
2	1	68 316	.0050
4	1	50 380	.0060
5	1	46 875	.0070
8	1	38 780	.0100
10	1	28 750	.0080
11	1	26 437	.0082
12	1	46 263	.0077
13	1	44 461	.0054
14	1	34 675	.0087
15	1	41 825	.0070
16	1	39 410	.0080
17	1	90 550	.0067
18	1	38 741	.0058
19	1	37 380	.0084
20	1	72 595	.0050
Total	16	$809 793	.0067
Average rate		.....	.007
Total 1917–18		$876 293	.0093
Balance 1916		$340 86	
Balance 1917		32 95	
		$307 91	
Tax 1917		5 405 34	
Real tax		$5 713 25	

Expenditures 1916–17 and budget 1917–18

Control	
1917–18	$203 ..
1916–17	2 ..
	$201 ..
Instruction	
1917–18	$8 572 ..
1916–17	6 813 57
	$1 758 43
Operation	
1917–18	$575 ..
1916–17	492 92
	$82 08
Maintenance	
1917–18	$621 98
1916–17	498 ..
	$122 11
Auxiliary	
1917–18	$50 ..
1916–17	209 43
	$159 43
Fixed charges	
1917–18	.....
1916–17	$28 48

Wyoming county — *Continued*

Town of Bennington

	Assessed valuation
Tax 1918	$8 149 97
Real tax 1917	5 713 25
Real increase	$2 436 52

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	.....
1916–17	$44 74
Outlay	
1917–18	$541 45
1916–17	162 44
	$379 01
Total	
1917–18	$10 562 45
1916–17	8 252 44
	$2 309 98

Town of Eagle

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$33 412	.0090
2	1	48 251	.0055
3	1	50 518	.0053
4	1	80 390	.004
5	1	57 893	.0047
6	1	52 786	.005
8	1	44 723	.006
9	1	52 645	.0067
10	2	94 650	.0071
12	1	34 273	.0072
13	2	192 850	.0045
Total	13	$742 391	.00553
Average rate		.....	.0059
Total 1917–18		$757 772	.0086
Balance 1916		$696 67	
Balance 1917		137 00	
		$559 67	
Tax 1917		4 105 11	
Real tax		$4 664 78	
Tax 1918		$6 541 86	
Real tax 1917		4 664 78	
Real increase		$1 877 08	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$370 ..
1916–17	13 82
	$356 18
Instruction	
1917–18	$5 625 ..
1916–17	5 391 85
	$233 15
Operation	
1917–18	$1 350 ..
1916–17	536 79
	$813 12
Maintenance	
1917–18	$300 ..
1916–17	554 91
	$254 91
Auxiliary	
1917–18	$245 ..
1916–17	28 49
	$216 51
Fixed charges	
1917–18	$250 ..
1916–17	78 71
	$71 29
Outlay	
1917–18	$300 ..
1916–17	.....
Total	
1917–18	$8 440 ..
1916–17	6 604 57
	$1 835 43

Town of Java

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	2	$145 615	.0065
2	1	63 106	.0061
3	2	110 219	.0072
4	1	62 011	.0065
5	1	34 339	.0066
6	1	168 031	.0023
7	1	61 626	.005
8	1	125 133	.003
9	Contract	57 820	.....
10	1	47 674	.0067
Total	11	$875 574	.00473
Average rate		.....	.0057
Total 1917–18		$935 569	.0057

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$315 ..
1916–17	24 ..
	$291 ..
Instruction	
1917–18	$5 098 ..
1916–17	4 724 10
	$373 ..
Operation	
1917–18	$674 ..
1916–17	570 45
	$103 55

Wyoming county — *Continued*

Town of Java

	Assessed valuation
Balance 1916	$695 08
Balance 1917	479 22
	$215 86
Tax 1917	4 145 06
Real tax	$4 360 92
Tax 1918	$5 398 23
Real tax 1917	4 360 92
Real increase	$1 037 31

Expenditures 1916–17 and budget 1917–18	
Maintenance	
1917–18	.....
1916–17	$78 63
Auxiliary	
1917–18	$90 ..
1916–17	170 55
	$80 55
Fixed charges	
1917–18	$86 ..
1916–17	83 61
	$2 39
Contingencies	
1917–18	$183 ..
1916–17	.....
Outlay	
1917–18	$400 ..
1916–17	644 78
	$244 78
Total	
1917–18	$6 846 ..
1916–17	6 296 12
	$549 88

Town of Middlebury

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	8	$313 038	.0199
3	1	41 745	.0069
5	1	132 340	.0039
6	1	113 759	.0037
7	1	124 515	.0033
8	1	55 125	.0062
9	Contract	64 962	.0026
10	1	57 905	.0047
11	1	63 525	.0044
12	1	75 900	.0085
13	1	52 875	.0065
14	1	33 792	.0090
15	1	102 535	.0039
Total	19	$1 232 016	.0086
Average rate		.....	.00642
Total 1917–18		$1 276 306	.0096
Balance 1916		$285 91	
Balance 1917		74 61	
		$211 30	
Tax 1917		10 656 19	
Real tax		$10 867 49	
Tax 1918		$12 182 ..	
Real tax 1917		10 867 49	
Real increase		$1 314 51	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$400 ..
1916–17	48 50
	$351 50
Instruction	
1917–18	$11 077 ..
1916–17	9 843 37
	$1 233 63
Operation	
1917–18	$1 454 ..
1916–17	1 260 28
	$193 72
Maintenance	
1917–18	$225 ..
1916–17	391 12
	$166 12
Auxiliary	
1917–18	$526 ..
1916–17	468 71
	$57 29
Fixed charges	
1917–18	$1 720 ..
1916–17	37 25
	$1 662 75
Debt service	
1917–18	.....
1916–17	$3 099 74
Outlay	
1917–18	$473 ..
1916–17	421 16
	$51 84
Total	
1917–18	$15 875 ..
1916–17	15 590 13
	$284 87

Wyoming county — *Continued*

Town of Orangeville

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$51 015	.0061
1	1	46 015	.0068
3	1	56 375	.0052
4	1	70 932	.0058
5	1	78 369	.0040
Total	5	$302 706	.0054
Average rate			.00558
Total 1917–18		$305 700	.0089
Balance 1916		$89 39	
Balance 1917		1 18	
		$88 21	
Tax 1917		1 645 03	
Real tax		$1 733 24	
Tax 1918		$2 689 65	
Real tax 1917		1 733 24	
Real increase		$956 41	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$65 ..
1916–17	5 ..
	$60 ..
Instruction	
1917–18	$2 376 ..
1916–17	2 084 71
	$291 29
Operation	
1917–18	$150 50
1916–17	141 70
	$8 80
Maintenance	
1917–18	$57 19
1916–17	146 28
	$89 09
Auxiliary	
1917–18	.....
1916–17	$39 83
Fixed charges	
1917–18	$12 50
1916–17	.....
Debt services	
1917–18	.....
1916–17	.....
Incidentals	
1917–18	$35 ..
1916–17	.....
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$2 696 19
1916–17	2 417 52
	$278 67

Town of Pike

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$82 610	.0043
2	1	62 703	.006
3	1	64 825	.0061
4	1	72 045	.0065
5	1	47 646	.0057
8	6	193 116	.0155
9	1	74 400	.005
10	1	66 250	.0048
Total	13	$663 595	.00837
Average rate			.0067
Total 1917–18		$672 043	.0115
Balance 1916		$345 94	
Balance 1917		280 25	
		$65 69	
Tax 1917		5 555 63	
Real tax 1917		$5 621 32	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$290 ..
1916–17	111 88
	$178 12
Instruction	
1917–18	$6 705 ..
1916–17	6 090 23
	$614 77
Operation	
1917–18	$1 535 ..
1916–17	958 55
	$576 45
Maintenance	
1917–18	$400 ..
1916–17	362 38
	$37 62
Auxiliary	
1917–18	$125 ..
1916–17	75 35
	$49 65

Wyoming county — *Continued*

Town of Pike

	Assessed valuation
Tax 1918	$7 727 91
Real tax 1917	5 621 32
Real increase	$2 106 59

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$150 ..
1916–17	95 99
	$54 01
Debt service	
1917–18	$145 ..
1916–17	488 34
	$343 34
Outlay	
1917–18	$300 ..
1916–17	7 55
	$292 45
Total	
1917–18	$9 650 ..
1916–17	8 190 27
	$1 459 73

Town of Sheldon

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	..	.....	.....
2	1	$32 563	.0073
3	1	55 746	.004
4	1	82 675	.0035
5	1	73 405	.0035
6	1	45 375	.0068
7	1	52 184	.0055
8	1	66 398	.0069
9	1	50 073	.0049
10	2	178 472	.005
11	1	61 377	.005
12	1	69 780	.0046
13	1	52 479	.0047
14	1	68 755	.0046
15	1	51 701	.0053
16	2	162 150	.0100
17	2	168 328	.0044
Total	19	$1 271 461	.00555
Average rate		.....	.0054
Total 1917–18		$1 270 856	.0078

Balance 1917	$764 23
Balance 1916	648 99
	$115 24
Tax 1917	$7 065 52
	115 24
Real tax 1917	$6 950 28
Tax 1918	$10 000 00
Real tax 1917	6 950 28
Real increase	$3 049 72

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$825 ..
1916–17	4 ..
	$821 ..
Instruction	
1917–18	$8 700 ..
1916–17	8 672 81
	$27 19
Operation	
1917–18	$920 ..
1916–17	788 15
	$131 85
Maintenance	
1917–18	$125 ..
1916–17	103 65
	$21 35
Auxiliary	
1917–18	$390 ..
1916–17	173 94
	$216 06
Fixed charges	
1917–18	$250 ..
1916–17	124 35
	$125 65
Debt service	
1917–18	.....
1916–17	$32 38
Outlay	
1917–18	$1 250 ..
1916–17	126 57
	$1 123 43
Total	
1917–18	$12 460 ..
1916–17	10 025 85
	$2 434 15

Wyoming county — *Concluded*

Town of Warsaw

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$85 546	.0043
2	2	199 918	.0040
3	1	122 440	.0029
4	1	98 190	.0035
5	1	90 269	.0039
6	1	50 580	.0045
7	1	150 623	.0042
8	1	90 920	.0032
9	1	93 534	.0037
11	1	86 523	.0043
Total	11	$1 068 543	.0038
Average rate		.....	.00385
Total 1917–18		$1 066 922	.0058
Balance 1916		$634 19	
Balance 1917		477 59	
		$156 60	
Tax 1917		4 071 11	
Real tax		$4 227 71	
Tax 1918		$6 200 ..	
Real tax 1917		4 227 71	
Real increase		$1 972 29	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$350 ..
1916–17	5 ..
	$345 ..
Instruction	
1917–18	$5 961 ..
1916–17	4 579 87
	$1 381 13
Operation	
1917–18	$530 ..
1916–17	372 90
	$157 10
Maintenance	
1917–18	$250 ..
1916–17	577 98
	$327 98
Auxiliary	
1917–18	$75 ..
1916–17	98 50
	$14 50
Fixed charges	
1917–18	$54 ..
1916–17	36 25
	$17 75
Debt services	
1917–18	.....
1916–17	$6 66
Outlay	
1917–18	$330 ..
1916–17	.....
Total	
1917–18	$7 550 ..
1916–17	5 668 16
	$1 881 84

Yates county

Town of Barrington

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$68 622	.0052
3	1	43 800	.00616
4	1	52 489	.0043
5	1	57 496	.0054
6	1	57 150	.0051
7	1	84 236	.0073
8	1	65 750	.0063
9	1	39 593	.007
10	1	28 500	.009
11	1	58 760	.0044
12	1	54 068	.0055
Total	11	$630 514	.00568
Average rate		.....	.00597
Total 1917–18		$643 061	.....
Balance 1916		$316 82	
Balance 1917		125 71	
		$191 11	
Tax 1917		3 582 34	
Real tax 1917		$3 773 45	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$545 ..
1916–17	2 47
	$542 53
Instruction	
1917–18	$4 425 ..
1916–17	4 374 90
	$50 10
Operation	
1917–18	$560 ..
1916–17	453 91
	$106 09
Maintenance	
1917–18	$560 ..
1916–17	175 59
	$384 41
Auxiliary	
1917–18	$260 ..
1916–17	149 04
	$110 96

Yates county — *Continued*

Town of Barrington

	Assessed valuation
Tax 1918	.....
Real tax 1917	.....
Real increase	.....

Expenditures 1916–17 and budget 1917–18	
Fixed charges	
1917–18	$25 ..
1916–17	93 41
	$68 41
Debt service	
1917–18	$297 ..
1916–17	406 07
	$109 07
Outlay	
1917–18	$100 ..
1916–17	44 ..
	$56 ..
Total	
1917–18	$6 772 ..
1916–17	5 699 39
	$1 072 61

Town of Benton

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	Contract	$79 366	.0045
2	1	114 108	.004
3	1	150 700	.003
4	2	131 251	.0055
5	1	126 129	.0027
6	1	75 470	.005
7	1	137 030	.002
8	1	186 908	.0034
9	1	181 621	.0015
10	1	171 646	.0027
11	1	122 169	.0035
12	1	84 620	.0032
Total	12	$1 561 018	.00324
Average rate		.....	.00341
Total 1917–18		$1 586 744	.00431
Balance 1916		$865 85	
Balance 1917		622 49	
		$343 36	
Tax 1917		5 058 17	
Real tax 1917		$5 401 53	
Tax 1918		$6 842 16	
Real tax 1917		5 401 53	
Real increase		$1 440 63	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$570 ..
1916–17	6 64
	$563 36
Instruction	
1917–18	$6 642 60
1916–17	5 452 61
	$1 189 99
Operation	
1917–18	$805 ..
1916–17	667 08
	$137 92
Maintenance	
1917–18	$150 ..
1916–17	308 14
	$158 14
Auxiliary	
1917–18	$250 ..
1916–17	380 96
	$130 96
Fixed charges	
1917–18	$31 ..
1916–17	73 99
	$42 96
Debt service	
1917–18	.....
1916–17	$16 99
Outlay	
1917–18	$65 ..
1916–17	110 85
	$45 85
Total	
1917–18	$8 513 60
1916–17	7 017 26
	$1 496 34

Yates county — *Continued*

Town of Italy

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$53 000	.0053
2	Contract	43 292	.0033
3	1	51 092	.006
4	1	45 833	.0054
5	1	47 289	.0063
6	1	69 442	.007
7	1	64 368	.0065
8	1	29 885	.0095
9	1	45 548	.0055
10	1	39 085	.0048
11	1	29 363	.0088
Total	10	$518 697	.006
Average rate		.....	.0062
Total 1917–18		$514 727	.007
Balance 1917		$299 49	
Balance 1916		269 66	
		$29 83	
Tax 1917		$3 163 30	
		29 83	
Real tax		$3 133 47	
Tax 1918		$3 582 12	
Real tax 1917		3 133 47	
Real increase		$448 65	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$86 50
1916–17	.....
Instruction	
1917–18	$4 368 ..
1916–17	3 811 24
	$556 76
Operation	
1917–18	$270 ..
1916–17	414 66
	$144 66
Maintenance	
1917–18	$100 ..
1916–17	68 38
	$31 62
Auxiliary	
1917–18	$75 ..
1916–17	354 89
	$279 89
Fixed charges	
1917–18	$281 48
1916–17	72 68
	$208 80
Debt service	
1917–18	.....
1916–17	$103 40
Outlay	
1917–18	.....
1916–17	$18 50
Total	
1917–18	$5 180 98
1916–17	4 843 75
	$337 23

Town of Jerusalem

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$63 084	.005
2	1	54 752	.0064
3	1	113 104	.0045
4	1	125 141	.0038
5	1	42 524	.009
6	1	78 478	.004
7	1	46 086	.0072
8	1	42 150	.0075
9	1	148 555	.0031
10	1	51 735	.006
11	1	48 183	.005
12	1	48 009	.006
13	1	39 128	.0085
14	2	154 433	.0063
15	1	51 715	.0064
16	1	43 948	.0067
17	1	116 148	.003
18	1	40 406	.006
19	1	21 275	.014
20	1	42 196	.0111
Total	21	$1 371 050	.00556
Average rate		.....	.0065
Total 1917–18		$1 451 339	.005

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$900 ..
1916–17	.....
Instruction	
1917–18	$7 025 ..
1916–17	8 975 04
	$1 950 04
Operation	
1917–18	$1 810 ..
1916–17	1 105 46
	$704 54
Maintenance	
1917–18	$200 ..
1916–17	482 31
	$282 31
Auxiliary	
1917–18	.....
1916–17	$285 51
Fixed charges	
1917–18	$50 ..
1916–17	190 69
	$140 69

Yates county — *Continued*

Town of Jerusalem

	Assessed valuation
Balance 1916	$826 91
Balance 1917	274 16
	$552 75
Tax 1917	7 638 70
Real tax 1917	$8 191 45
Tax 1918	7 303 ..
Decrease	$888 45

Expenditures 1916–17 and budget 1917–18	
Debt service	
1917–18	$170 ..
1916–17	192 78
	$22 78
Outlay	
1917–18	.....
1916–17	$72 85
Total	
1917–18	$10 155 ..
1916–17	11 304 64
	$1 149 64

Town of Middlesex

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$105 571	.0038
2	4	182 000	.0124
3	1	87 839	.0043
4	1	106 407	.0044
5	1	45 312	.0067
6	1	57 000	.006
7	1	59 940	.0047
8	1	39 640	.0081
Total	11	$683 709	.00697
Averate rate		.....	.0063
Total 1917–18		$694 277	.009½

Balance 1917	$429 48
Balance 1916	363 52
	$65 96
Tax 1917	$4 765 79
	65 96
Real tax	$4 699 83
Tax 1918	$6 565 ..
Real tax 1917	4 699 83
Real increase	$1 865 17

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$205 ..
1916–17	.....
Instruction	
1917–18	$6 070 24
1916–17	5 339 07
	$731 17
Operation	
1917–18	$760 ..
1916–17	648 87
	$111 13
Maintenance	
1917–18	$520 ..
1916–17	174 29
	$345 71
Auxiliary	
1917–18	$175 ..
1916–17	151 ..
	$24 ..
Fixed charges	
1917–18	$490 ..
1916–17	127 25
	$362 75
Debt service	
1917–18	.....
1916–17	.....
Outlay	
1917–18	$128 ..
1916–17	153 28
	$25 28
Total	
1917–18	$8 348 24
1916–17	6 593 76
	$1 754 48

Yates county — *Continued*

Town of Milo

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
2	1	$132 647	.0022
3	2	134 580	.0033
4	1	161 333	.004
5	2	175 787	.0027
6	1	162 524	.0063
7	1	76 306	.0045
8	1	62 251	.005
9	1	115 815	.004
10	1	149 389	.0025
11	Contract	61 825	.0042
12	1	78 575	.004
Total	12	$1 311 132	.0038
Average rate		.....	.00388
Total 1917–18		$1 332 926	.00539
Balance 1916		$709 23	
Balance 1917		559 93	
		$149 30	
Tax 1917		4 985 68	
Real tax 1917		$5 134 98	
Tax 1918		$7 183 78	
Real tax 1917		5 134 98	
eal increase		$2 048 80	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$665 ..
1916–17	2 ..
	$663 ..
Instruction	
1917–18	$6 103 90
1916–17	5 147 87
	$956 03
Operation	
1917–18	$850 ..
1916–17	625 78
	$224 22
Maintenance	
1917–18	$485 ..
1916–17	270 46
	$214 54
Auxiliary	
1917–18	$565 ..
1916–17	386 12
	$178 88
Fixed charges	
1917–18	$75 ..
1916–17	108 11
	$33 11
Debt service	
1917–18	.....
1916–17	$4 84
Outlay	
1917–18	$75 ..
1916–17	107 ..
	$32 ..
Total	
1917–18	$8 818 90
1916–17	6 652 18
	$2 166 72

Town of Potter

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$79 995	.0049
2	1	73 402	.0041
3	1	117 986	.0037
4	1	80 942	.0041
5	1	66 775	.0043
6	1	75 370	.0043
7	5	374 069	.0074
8	1	64 983	.0052
9	Contract	31 375	Contract
10	1	76 688	.0044
11	1	96 104	.0053
12	1	41 775	.0086
Total	15	$1 179 464	.0053
Average rate		.....	.0055
Total 1917–18		$1 126 884	.008
Balance 1916		$837 43	
Balance 1917		525 22	
		$312 21	
Tax 1917		6 238 71	
Real tax		$6 550 92	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$686 ..
1916–17	73 31
	$612 69
Instruction	
1917–18	$8 823 30
1916–17	7 816 36
	$1 006 94
Operation	
1917–18	$1 032 20
1916–17	936 61
	$95 59
Maintenance	
1917–18	$275 ..
1916–17	223 40
	$51 60
Auxiliary	
1917–18	$100 ..
1916–17	181 52
	$81 52

Yates county — *Continued*

Town of Potter

	Assessed valuation
Tax 1918	$9 015 07
Real tax 1917	6 550 92
Real increase	$2 464 15

Expenditures 1916–17 and budget 1917–18	
Fixed charge	
1917–18	$715 ..
1916–17	241 79
	$473 21
Debt service	
1917–18	.....
1916–17	$96 24
Outlay	
1917–18	.....
1916–17	.....
Total	
1917–18	$11 631 50
1916–17	9 569 23
	$2 062 27

Town of Starkey

Dist.	Teachers	Assessed valuation	Tax rate 1916–17
1	1	$129 194	.0029
2	1	94 547	.0041
3	1	138 381	.0033
4	1	126 438	.0039
5	1	111 494	.0031
6	1	93 570	.0037
7	1	119 754	.0025
8	11	781 941	.0066
9	1	134 826	.0023
10	1	137 244	.0032
11	1	49 250	.0054
Total	21	$1 916 639	.00463
Average rate		.....	.0037
Total 1917–18		$1 926 307	.00727
Balance 1916		$244 17	
Balance 1917		185 61	
		$58 56	
Tax 1917		8 875 09	
Real tax 1917		$8 933 65	
Tax 1918		$14 017 04	
Real tax 1917		8 933 65	
Real increase		$5 083 39	

Expenditures 1916–17 and budget 1917–18	
Control	
1917–18	$915 ..
1916–17	84 85
	$830 15
Instruction	
1917–18	$14 405 ..
1916–17	13 170 30
	$1 234 70
Operation	
1917–18	$1 760 ..
1916–17	1 355 88
	$404 12
Maintenance	
1917–18	$360 ..
1916–17	286 26
	$73 74
Auxiliary	
1917–18	$275 ..
1916–17	148 78
	$126 22
Fixed charges	
1917–18	$75 ..
1916–17	151 47
	$76 47
Debt service	
1917–18	.....
1916–17	$99 44
Outlay	
1917–18	$1 252 50
1916–17	.....
Total	
1917–18	$19 042 50
1916–17	15 296 98
	$3 745 52

Yates county—*Concluded*

Town of Torrey

		Assessed valuation	Tax rate 1916–17
1	1	$97 965	.00281
2	1	131 667	.00362
3	1	114 055	.00267
4	1	152 874	.00245
5	2	203 515	.00615
6	1	78 825	.00444
Total	7	$778 901	.00389
Average rate		.....	.00357
Total 1917–18		$778 218	.....

Expenditures 1916–17 and budget 1917–18		
Control		
1917–18	$385 ..	
1916–17	23 85	
		$361 15
Instruction		
1917–18	$3 875 ..	
1916–17	3 156 27	
		$718 73
Operation		
1917–18	$650 ..	
1916–17	512 31	
		$137 69
Maintenance		
1917–18	$270 ..	
1916–17	130 45	
		$139 55
Auxiliary		
1917–18	$130 ..	
1916–17	71 23	
		$58 77
Fixed charges		
1917–18	$25 ..	
1916–17	34 34	
		$9 34
Debt service		
1917–18	.....	
1916–17	$21 97	
Outlay		
1917–18	$60 ..	
1916–17	.....	
Total		
1917–18	$5 395 ..	
1916–17	3 950 42	
		$1 444 58



APPENDIX

1 Laws on township system
2 Township district system
3 Laws on county system
4 Laws on county and district system
5 Digest of laws relating to county and township systems of education

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I

LAWS ON TOWNSHIP SYSTEM

CONNECTICUT

Sec. 1 . . . Every town in this state shall, from and after July 15, 1909, assume and maintain the control of all the public schools within its limits, and for this purpose every town shall be a school district, and shall have all the powers and duties of school districts, except in so far as such powers and duties are inconsistent with the provisions of this act.

Sec. 2 . . . All business concerning the public schools, including all heretofore necessary or proper to be transacted in district meetings, shall be transacted in town meetings. The annual town meeting shall be the annual school district meeting.

Sec. 3 . . . At its annual town meeting, every town which now has a board of school visitors shall elect by ballot three, six, nine, or twelve residents of the town as a school committee, who shall divide themselves in three classes to hold office from the time of their election until the expiration of one, two, and three years, respectively, from the day of their election. If the number to be chosen be three, the members thereof shall all be annually elected at the annual town meeting, and no person shall vote for more than two; the three persons receiving the highest votes shall be such town school committee. If the number to be chosen be six or twelve, no person shall vote for more than half that number. If the number be nine, no person shall vote for more than five. At every subsequent annual town meeting, two, three, or four members, as the case may be, shall be elected by ballot for the term of three years, to begin on the day of election; provided, that if the number of the committee is three the whole number shall be elected as above prescribed. If the number to be chosen be two or four, no person shall vote for more than half that number. If the number to be chosen be three, no person shall vote for more than two. Said school committee shall have power to fill vacancies in its membership until the next annual election, when such vacancies shall be filled for the remainder of the term by the town, by ballot. From the fifteenth of July, 1909, until the next annual town meeting, the school visitors and the chairman of the committees of the district within each town shall constitute a joint board, having the powers and duties of the school committees created by this act. After the aforesaid date no boards of school visitors shall be elected, and no district committees, except in districts organized under special acts, and in districts which retain their organization in the manner hereinafter provided. Any town may, at any time, vote to make the number of its school committee either three, six, nine, or twelve, and at each subsequent election one-third of the new number shall be elected in the manner above provided, but those heretofore elected shall remain in office until the expiration of their terms; provided, however, that in every town now constituting a consolidated school district the school committee shall be of the same number and shall be elected in the same manner as at present. (Connecticut: Public Acts, 1909, ch. 146, p. 1070–71)

Sec. 4 . . . Said school committee shall, in general, have all the powers and perform the duties both of district committees and board of school visitors, except so far as such powers and duties are inconsistent with the provisions of this act. They shall maintain in their several towns good common schools, of the different grades, at such places and times as in their judgment shall best subserve the interests of education, and as shall give all the scholars of the town as nearly equal advantages as may be practicable; they shall have charge of schools heretofore organized or maintained by their respective towns; they shall appoint a chairman and secretary, which secretary shall be chosen, either from their number, or from the citizens of the town in which they are elected, who shall respectively perform the duties and exercise the powers now pertaining to the chairman and secretary of the boards of school visitors; they shall appoint one or more acting visitors or a superintendent to exercise, under their discretion a supervision over schools; they shall have the care and management of buildings, lands, apparatus, and other property used for school purposes; they shall determine the number and qualifications of the scholars to be admitted into each school; they shall employ a requisite number of qualified teachers, but shall make no contract for a longer period than one year; they shall designate the schools which shall be attended by the various children within their several towns, and shall make such provisions as will enable every child of school age, residing in the town, who is of proper mental and physical condition, to attend some public day school for the period required by law, and they may provide for the transportation of children wherever transportation may seem reasonable and desirable, and they may arrange, if they see fit, with the committee of an adjoining town for the instruction therein of such children as can attend school in such adjoining town more conveniently; they shall report in detail to the annual town meeting concerning the expenditures on the schools of the towns during the year ending on the fifteenth day of the previous July, and also concerning their doings, and the condition of the schools under their superintendence, and they shall perform all lawful acts necessary to carry into effect the powers and duties granted by this act. (Connecticut: Public Acts, 1913, ch. 178, p. 1776–77)

Sec. 5 . . . The town clerk and treasurer of each town shall have, in addition to the powers and duties now imposed by law upon such officers, all the powers and duties, respectively, of the clerk and treasurer of a school district, except in so far as such duties are rendered unnecessary by the provisions of this act.

Sec. 6 . . . The records of the districts heretofore existing in each town shall be handed over to the town clerk of such town, and shall be preserved by the town.

Sec. 7 . . . All property heretofore held by school districts shall vest in the towns in which such districts are situated, to be held by such towns for school purposes. All debts, obligations, or pecuniary trusts of any school district, existing at the time of the passage of this act, shall remain in force against the town in which such district was situated, and shall be paid and performed by such town, except as hereinafter provided. The assessors of each town shall, on or before the thirtieth day of September, 1909, appraise the property of each school district within its limits. At the next annual town meeting after the passage of this act, an equalization tax shall be levied

upon the grand list of the town, equivalent to such a tax as would, in all districts of the town combined, raise an amount of money equal to the value of the property owned by such districts, less their indebtedness, and there shall then be abated to the taxpayers of each district so many mills of such equalization tax rate as upon that part of the grand list of the town taxable within such district would yield an amount of money equal to the appraised value of its property less the amount of indebtedness of the district. Any district shall have power to determine that any stated amount of its indebtedness shall not be devolved upon the town, but shall be owed by such district exclusively, as heretofore, and any town shall have this same power regarding the indebtedness of any district situated within its limits; provided, that, if action is taken, both by the town and by the district having such indebtedness, the vote stating the larger amount of indebtedness to be separately retained by the district and not devolved upon the town shall determine such amount; and provided, further, that this amount of indebtedness thus separately retained by the district shall not be deducted from the appraised value of its property in fixing the amount of the equalization tax to be abated for its taxpayers. Every school district shall remain separately and solely liable for any indebtedness or liability by it incurred previously to September 1, 1909, unless the amount of such liability or indebtedness shall be deducted, as aforesaid, from the appraised value of its property in fixing the amount of the equalization tax to be abated for its taxpayers. For the purpose of distributing the effect of the equalization tax upon its taxpayers over a number of years, any school district may borrow and pay to the town any part of the sum of money which the equalization tax rate would raise upon that part of the grand list of the town taxable within such district, and the sum so paid to the town shall be added to the appraised value of the property of the district in calculating the number of mills of the equalization tax rate to be abated to its taxpayers. The provisions of this section shall not apply in any town in which the parties in interest shall, on or before the first day of December, 1909, agree upon any other mode of equalizing the differences in property and indebtedness between the several districts of such town.

Sec. 8 . . . In the case of any school district the fractional parts of which belong to different towns, the selectmen of such towns shall have power, by mutual agreement, to appraise the property of said district and to apportion the property and debts of said district between the towns, and find the balance due from either of such towns to the other of such towns. Such agreement, in writing, shall be final and binding upon such district and towns. Whenever such selectmen shall fail to agree before the twentieth day of July, 1910, then, upon the application of either town, or any taxpayer of such district, any judge of the superior court shall appoint a committee which shall finally decide the matter on which the selectmen have thus failed to agree, and shall lodge their decision with the respective clerks of such towns, from which time their decision shall be binding upon such districts and such towns. The appraised value of the property and the amount of money thus acquired by any town, diminished by the amount of money paid to the other town, and by the amount of indebtedness of the district apportioned to the town, shall be remitted by the town to the taxpayers of the portion of such district within its limits collecting the equalization tax pro-

vided for in section seven, in the same manner as in the case of other districts entirely within the town.

Sec. 9 . . . No power of school districts or any officers thereof, except such as are reserved or given by this act, shall be exercised after July 15, 1909; but every school district then existing may preserve its organization and necessary powers for the purpose of closing and settling up its affairs, and especially for the purpose of managing and paying any of its indebtedness not devolved upon the town.

Sec. 10 . . . The expenses of maintaining public schools which shall be incurred with the approval of the town school committee shall be paid by the town treasurer on orders drawn by the town school committee, except so far as they may be met by the income from local school funds. Such orders may be signed by such persons on behalf of the school committee as the committee by by-law or special vote, certified by the secretary to the town treasurer, may provide, and in the absence of such by-law or special direction by the secretary.

Sec. 11 . . . This act shall not apply to any town which has a city or borough, or district organized under special acts of the legislature within its limits, unless such town shall vote to abolish school districts and assume control of the public schools therein. (Connecticut: Public Acts, 1909, ch. 146, p. 1072–74)

INDIANA

Sec. 6403 . . . The county superintendent and the trustees of the townships, and the chairman of the school trustees of each town and city of the county shall constitute a county board of education. Said board shall meet, semiannually, at the office of the county superintendent, on the first days of May and September (unless the said days be Sunday, and if so, on the day following), a majority of whom shall constitute a quorum. The county superintendent shall preside at the meetings of the board, and shall be allowed to vote on all questions as other members of the same are allowed to vote. Said board shall consider the general wants and needs of the schools and school property of which they have charge, and all matters relating to the purchase of school furniture, books, maps, charts etc. The change of textbooks, except in cities, and the care and management of township libraries, shall be determined by such board, and each township shall conform as nearly as practicable to its action; but no textbook, hereafter adopted by the county board, shall be changed within six years from the date of such adoption, except by unanimous vote of all the members of such board: provided, that any textbook, heretofore adopted by the county board of education, shall not be changed within three years from the date of its adoption.

Sec. 6404 . . . 1 Each and every township that now is, or may hereafter be organized in any county in this state, is hereby also declared to be a school township, and, as such, to be a body politic and corporate, by the name and style of "———— school, ———— township of ———— county," according to the name of the township and of the county in which the same may be organized; and, by such name, may contract and may be contracted with, sue and be sued, in any court having competent jurisdiction.

Sec. 6405 . . . Each civil township and each incorporated town or city in the several counties of the state is hereby declared a distinct municipal cor-

poration for school purposes, by the name and style of the civil township, town or city corporation respectively, and by such name may contract and be contracted with, sue and be sued, in any court having competent jurisdiction; and the trustees of such township, and the trustees provided for in the next section of this act, shall, for their township, town or city, be school trustees, and perform the duties of clerk and treasurer for school purposes.

Sec. 6406 . . . The county auditor, in fixing the penalty and approving and accepting the bonds of such trustees, shall see to their sufficiency to secure the school revenues which may come into their hands, as well as the ordinary township or other revenues. In case of a vacancy in the office of trustee, the county auditor shall appoint a person to fill the same, who shall take an oath and give bond as required in the last preceding section; and said auditor shall report to the superintendent of public instruction the name and post-office address of each trustee.

Sec. 6407 . . . The school trustees of every township, incorporated town or city shall receive the special school revenue belonging thereto, and the revenue for tuition which may be apportioned to his township, town or city by the state for tuition or the common schools, and shall pay out the same for the purpose for which such revenues were collected and appropriated. Such trustees shall keep accurate accounts of the receipts and expenditures of such revenues, and shall render to the county commissioners annually, on the first Monday of August, for the school year ending on the 31st day of July, and as much oftener as they may require, a report thereof in writing. Said board of commissioners shall hold a session on said Monday to receive said reports. They shall clearly and separately state:

First. The amount of special school revenue, and of school revenue for tuition, on hand at the commencement of the year then ending.

Second. The amount of each kind of revenue received within the year, giving the amount of tuition revenue received at each semiannual apportionment thereof.

Third. The amount of each kind of revenue paid out and expended within the year.

Fourth. The amount of each kind of revenue on hand at the date of said report, to be carried to the new account, and shall, with said report, present and file a detailed account current of the receipts and payments for the year, and support the same by proper vouchers, which report and account current shall each be duly verified by affidavit, and when the said county commissioners are satisfied that said report is full, accurate and right in all respects, and that said account is just and true, they shall allow and pass the same, which shall have the effect to credit the trustee for the expenditures. A copy of said report, as passed and allowed by the county commissioners, shall, within ten days after its date, be filed by the trustee with the county superintendent of the county, and upon failure of the trustee to discharge any of the duties required of him relative to school and school revenues, the board of county commissioners shall cause suit to be instituted against him on his official bond, and in case of recovery against him, the court rendering the judgment shall assess upon the amount thereof ten per cent damages, to be included in said judgment.

Sec. 6408 . . . The trustees shall keep a record of their proceedings relative to the schools, including all orders and allowances on account thereof;

including, also, accounts of all receipts and expenditures of school revenue, distinguishing between the special school revenue belonging to their township, town or city, and the school revenue for tuition which belongs to the state, and by it apportioned to their township, town or city; which said revenue for tuition they shall not permit to be expended for any other purpose, nor even for that purpose in advance of its apportionment to their respective corporations.

Sec. 6409 . . . The township trustees and the school trustees of incorporated towns and cities shall, immediately after their annual settlements with the county commissioners, in October, make a full statement of all their receipts and expenditures, for the year preceding, relative to their schools.

Sec. 6410 . . . That the school trustees shall take charge of the educational affairs of their respective townships, towns and cities. They shall employ teachers, establish and locate conveniently a sufficient number of schools for the education of the children therein, and build, or otherwise provide, suitable houses, furniture, apparatus and other articles and educational appliances necessary for the thorough organization and efficient management of said schools. Such school trustees may also establish and maintain in their respective corporations, as near the center of the township as seems wise, at least one separate graded high school, to which shall be admitted all pupils who are sufficiently advanced: Provided, That the school trustees of two or more school corporations may establish and maintain joint graded high schools in lieu of separate graded high schools, and when so done they jointly shall have the care, management and maintenance thereof; Provided further, That any trustee, instead of building a separate graded high school for his township, shall transfer the pupils of his township competent to enter a graded high school to another school corporation: Provided further, That all payments of tuition, provided for under this act, heretofore made by school trustees for such high school privileges are hereby legalized: Provided further, That no such graded high schools shall be so built unless there are at the time such house is built, at least twenty-five common school graduates of school age residing in the township.

Sec. 6423 . . . It shall be the duty of the township trustees to provide for the education of such pupils as are affected by such or any former discontinuance in other schools, and they shall provide and maintain means of transportation for all such pupils that live at a greater distance than two (2) miles and for all pupils between the ages of six (6) and twelve (12) that live less than two (2) miles and more than one (1) mile from the schools to which they may be transferred, either within the township or in an adjoining township or school corporation, as a result of such discontinuance. In all townships where a school has been abandoned under the provisions of this act, the trustee shall provide for the transportation of all pupils of any other school of such township who live more than two (2) miles and all pupils between the ages of six (6) and twelve (12) that live more than one (1) mile from the school to which they are attached, whenever a majority of the patrons of such school petition the trustee to provide such transportation. Such transportation shall be in comfortable and safe conveyances. The drivers of such conveyances shall furnish the teams therefor and shall use every care for the safety of the children under their charge, and shall main-

tain discipline in such conveyances. Restrictions as to the use of public highways shall not apply to such conveyances. The expenses necessitated by the carrying into effect of the provisions of this act shall be paid from the special school fund.

Sec. 6423–*a* . . . That in all cases where a township has established a centralized school and has provided for the transportation of the school children of the township to such school, it shall be the duty of the township trustee of such township to provide for the transportation of pupils transferred from schools in adjoining townships when such pupils have been transferred to such township school and when such transportation will not necessitate any additional wagons or require an additional distance to be traveled in such transportation.

Sec. 6423–*b* . . . The township trustee having charge of the school from which such children are transferred shall pay to the township trustee of the township to which they are transferred, an amount equal to the per capita cost of transportation of the pupils of such township. (Indiana: Burns's Annotated Statutes, Revision of 1914, v. 3, p. 281–85, 290 and 291)

Sec. 6376 . . . The township trustees of each county of this state shall meet at the office of the auditor of their county on the first Monday in June, 1917, at ten o'clock a.m., and every four years thereafter, and elect by ballot a county superintendent for their county. (Indiana: Burns's Annotated Statutes, Revision of 1914, v. 3, p. 267)

MAINE

Sec. 1 The school districts in all towns in the state are abolished. Provided, however, that school districts organized with special powers by act of the legislature, may retain such organization and special powers;

Sec. 2 The location of any school legally established prior to the seventeenth day of March, 1893, continues unchanged, notwithstanding the district is abolished; but any town at its annual meeting, or at a meeting called for the purpose, may determine the number and location of its schools, and may discontinue them or change their location; but such discontinuance or change of location shall be made only on the written recommendation of the superintending school committee, and on conditions proper to preserve the just rights and privileges of the inhabitants for whose benefit such schools were established; provided, however, that in case any school shall hereafter have too few scholars for its profitable maintenance, the superintending school committee may suspend the operation of such school for not more than one year unless otherwise instructed by the town, but any public school failing to maintain an average attendance for any school year, of at least eight pupils, shall be and hereby is suspended, unless the town in which said school is located shall by vote, at the annual meeting, or at a meeting called for that purpose, after the said committee shall have made a written recommendation to that effect, instruct its superintending school committee to maintain said school. The superintendent of schools in each town shall procure the conveyance of all common school pupils residing in his town, a part or the whole of the distance, to and from the nearest suitable school, for the number of weeks for which schools are maintained in each year, when such pupils reside at such a distance from the said school as in the judgment of the superintending school committee shall render such convey-

ance necessary. Provided, however, that the superintending school committee may authorize the superintendent of schools, to pay the board of any pupil or pupils at a suitable place near any established school instead of providing conveyance for said pupil or pupils, when in their judgment it may be done at an equal or less expense than by conveyance.

Sec. 32 Every town shall choose by ballot at its annual meeting, a superintending school committee of three, to hold office as provided in the following section and shall fill vacancies arising therein at each subsequent annual meeting. No person is ineligible to the office of superintending school committee, on account of sex.

Sec. 33 School committees first chosen shall designate by lot a member or members to hold office for one, two and three years respectively, in manner as follows: one for one year, one for two years and one for three years; and they shall certify such designation to the town clerk to be by him recorded; and thereafterwards one member shall be chosen by ballot at the annual meeting of the town, to hold office for three years. Said committee may fill vacancies occurring between annual meetings, and the term of office of any member of the committee so chosen shall expire at the next annual meeting. No member of the superintending school committee of any town shall be employed as a teacher in any public school in said town.

Sec. 34 The provisions of the two preceding sections shall not apply to cities whose charters specify the methods of election and term of office of a superintending school committee or board of education; nor to towns, cities and incorporated districts authorized by private and special laws to choose school committees other than those herein provided for.

Sec. 35 A town failing to elect members of the superintending school committee as required by law forfeits not less than thirty, nor more than two hundred dollars.

Sec. 36 Superintending school committees shall serve without pay, unless otherwise voted by the town, but the superintendent shall receive for his services such sum as the town shall annually vote therefor, which sum shall in no case be less than two dollars a day for every day of actual service and necessary traveling expenses.

Sec. 37 The management of the schools and the custody and care, including repairs and insurance on school buildings, of all school property in every town, shall devolve upon the superintending school committee which shall annually, and as often as a vacancy shall occur, elect a superintendent of schools who shall not be a member of the committee, and, after the first day of July, 1916, no person shall be eligible to the office of superintendent of schools under the provisions of this section unless he shall hold a teacher's state certificate, or a state certificate of superintendence grade. After due notice and investigation the superintending school committee may for cause discharge a superintendent of schools and after protracted absence from duty on the part of said superintendent may declare a vacancy in his office. This section, so far as it relates to the manner of the election or employment of superintendents of schools shall not apply to cities, nor to towns authorized by special laws to employ or choose superintendents in manner otherwise than is herein provided.

Sec. 38 Superintending school committees shall perform the following duties:

I Direct the general course of instruction, and select a uniform system of textbooks, due notice of which shall be given; no textbooks thus introduced, shall be changed for five years unless by vote of the town; any person violating this provision shall forfeit not exceeding five hundred dollars, to be recovered in an action of debt by any school officer or person aggrieved. And when said committee have made such selection of school books, they may contract, under section 22, with the publishers for the purchase and delivery thereof; make such rules as they deem effectual for their preservation and return; or, if they are kept for sale, may regulate the sale and appoint an agent to keep and sell them, and fix the retail price, which shall be marked on the title page of each book.

II They shall make provision for the instruction of all pupils in schools, supported by public money or under state control, in physiology and hygiene, with special reference to the effects of alcoholic drinks, stimulants and narcotics upon the human system.

III After due notice and investigation, they shall dismiss any teacher, although having the requisite certificate, who proves unfit to teach, or whose services they deem unprofitable to the school; and give to said teacher a certificate of dismissal and of the reasons therefor, a copy of which they shall retain, and such dismissal shall not deprive the teacher of compensation for previous services.

IV Expel any obstinately disobedient and disorderly scholar, after a proper investigation of his behavior, if found necessary for the peace and usefulness of the school; and restore him on satisfactory evidence of his repentance and amendment.

V Exclude, if they deem it expedient, any person not vaccinated, although otherwise entitled to admission.

VI Prescribe the sum, on payment of which persons of the required age, resident on territory, the jurisdiction of which has been ceded to the United States, included in or surrounded by the town may attend school in the town.

VII Determine what description of scholars shall attend each school, classify them, and transfer them from school to school where more than one school is kept at the same time.

Sec. 55 The superintending school committee of two or more towns, having under their care and custody an aggregate of not less than twenty, nor more than fifty schools, may unite in the employment of a superintendent of schools, provided they have been so authorized by a vote of their towns at the regular town meetings, or special town meetings called for that purpose. Provided further that such union shall not take effect until the state superintendent of public schools shall have approved the certificate of union as hereinafter provided; the committee of any town dissatisfied with the decision of the state superintendent may appeal to the governor and council who shall make the final decision relative thereto. Provided further, that, whenever it appears to the state superintendent of public schools, upon the representation of the school committees of certain towns that, owing to geographical situation or other reasons it is to the advantage of the state and of the said towns that a union shall include fewer than twenty or more than fifty schools, said state superintendent of public schools may approve the certificate of such union, and a union so formed shall, except for the number of schools, be governed by the conditions herein prescribed for

unions of towns. A union of towns formed under the provisions of this section shall upon its first organization continue for a period of at least three years unless sooner dissolved by a two-thirds vote of the joint committee, but after the expiration of said three-year period any of the towns forming said union may at its annual meeting withdraw from said union and the remaining members may continue a union in accordance with the conditions herein prescribed as to the number of schools and upon the approval of a new certificate of union by the state superintendent of public schools. The joint committee of any union of towns may admit to said union any town or towns which have voted to join the said union; but such admission shall be subject to the conditions herein prescribed as to the number of schools and upon the approval of a new certificate of union by the state superintendent of public schools.

Sec. 56 The superintending school committees of the towns composing a union shall form a joint committee, and for the purposes of this section and the four following sections, said joint committee shall be held to be the agents of each town composing the union. Said joint committee shall meet annually at a day and place agreed upon by the chairman of the committees of the several towns composing the union, and shall organize by the choice of a chairman and a secretary. They shall determine the relative amount of service to be performed by the superintendent in each town, including the minimum number of visits to be made each term to each school, fix his salary, apportion the amounts thereof to be paid by the several towns, which amounts shall be certified to the treasurers of said towns, respectively and to the state superintendent of public schools, together with the amount apportioned to each town; provided, that the amount so certified shall be in proportion to the amount of service performed in the several towns. They shall choose by ballot a superintendent of schools for a term not exceeding five years, but the period of such election shall not exceed that for which the union of towns has been authorized. (Maine: Revised Statutes 1916, p. 351, 358–60, 364–65)

MASSACHUSETTS

Sec. 334 . . . The town shall likewise at its annual meeting or at a meeting held in the same month in which the annual meeting occurs, choose members of the school committee, which committee shall consist of any number of persons divisible by three which said town has decided to elect, one-third thereof to be elected annually, and to continue in office three years. If a town fails or neglects to choose such committee, an election at a subsequent meeting shall be valid, and the town may, at its annual meeting, vote to increase or diminish the number of its school committee; and any town in which ballots for town officers are provided at the expense of the town may vote so to change the number of its school committee at a meeting, other than the annual meeting, called for the purpose and held thirty days at least before the annual meeting at which such change is to become operative. Such increase shall be made by adding one or more to each class, to hold office according to the tenure of the class to which they are severally chosen. Such diminution shall be made by choosing, annually, such number as will in three years effect it, and a vote to diminish shall remain in force until the diminution under it is accomplished.

Women shall be eligible as overseers of the poor and school commissioners.

Sec. 15 . . . For conveying pupils to and from the public schools, or, if it maintains no high school or public school of corresponding grade but affords high school instruction by sending pupils to other towns, for the necessary transportation expenses of such pupils, the same to be expended by the school committee in its discretion.

Sec. 31 . . . The school committee may dismiss any teacher from employment, and he shall receive no compensation for services rendered after such dismissal.

Sec. 32 . . . The school committee may elect a teacher who has served as such in the public schools of its city or town for not less than one year to serve as such at the pleasure of the committee.

Sec. 33 . . . If there is no superintendent of schools, the school committee or one of more of its members shall, for the purpose of organizing and making a careful examination of the schools and of ascertaining that the pupils are properly supplied with books, visit all the public schools in its town on a day during the first week after the opening of each term of such schools, and on a day during the two weeks preceding the close of the same, and also, without giving previous notice thereof to the instructors, once in each month; and they shall, at such examinations, inquire into the regulation and discipline of the schools and into the habits and proficiency of the pupils.

Sec. 34 . . . The school committee shall direct what books shall be used in the public schools, and shall prescribe, as far as is practicable, a course of studies and exercises to be pursued therein. Such exercises may, at the discretion of the committee, include calisthenics, gymnastics and military drill; but no special instructors shall be employed therefor except by a two-thirds vote of the committee. No pupil shall be required to take part in any military exercise if he, his parent or guardian notifies the committee that he or his parent or guardian has conscientious scruples against such exercise, or believes that it would be injurious to his health.

Sec. 35 . . . The school committee shall, at the expense of the town, purchase textbooks and other school supplies used in the public schools, and, subject to such regulations as to their care and custody as it may prescribe, loan them to the pupils of such schools free of charge, and, if instruction is given therein in the use of tools and in cooking, may so purchase and loan the tools, implements and materials necessary therefor.

Sec. 36 . . . In a city which, by vote of the board of aldermen, and in a town which, by a vote of the inhabitants at an annual town meeting, accepts the provisions of this section or has accepted the corresponding provisions of earlier laws, the school committee shall make regulations with reference to the care, custody and distribution of books and supplies so loaned, and may provide for the continued use of any textbooks by such pupils throughout any grades. Such pupils may, if the school committee so votes, purchase from such city or town, at such time and place as the school committee designates, at not more than the cost price to such city or town, any textbooks which are or are to be used by them in the public schools, and, if the committee so votes, pupils who complete two years, in any public school in grades more advanced than the fourth grade may, upon graduating from the grammar school and upon application to the school committee, be permitted to acquire the permanent ownership of such three textbooks, used during the last year of their attendance in the school, as they may select.

Sec. 40 . . . The school committee of a city or town which is not within an existing union for the employment of a superintendent may, and after the first day of July in the year 1902 shall, at the expense of the city or town, employ a superintendent of schools, who, under the direction and control of the committee, shall have the care and supervision of the public schools. The compensation of the superintendent shall not be less than one dollar and fifty cents for each day of actual service, and shall be determined by the school committee.

Sec. 41 . . . Two or more towns may, by a vote of each, form a district for the purpose of employing a superintendent of public schools therein.

Sec. 42. . . . Such superintendent shall be annually appointed by a joint committee, composed of the chairman and secretary of the school committee of each of the towns in said district, who shall determine the relative amount of service to be performed by him in each town, fix his salary, apportion the amount thereof to be paid by the several towns and certify the same to each town treasurer.

Sec. 43 . . . The school committees of two or more towns the valuation of each of which is less than two million five hundred thousand dollars, and the aggregate number of schools in all of which is not more than fifty nor less than twenty-five, and the school committee of four or more towns the valuation of each of which does not exceed two million five hundred thousand dollars, without reference to the minimum limit in the aggregate number of schools aforesaid, may, and after the first day of July in the year 1902 shall, form a union for the purpose of employing a superintendent of schools. Such union shall not be dissolved for three years after the date of its formation except by a vote of a majority of the towns constituting the union, nor shall it be dissolved for the reason that the valuation of any one of the towns shall have so increased as to exceed two million five hundred thousand dollars, nor for the reason that the number of schools shall have increased beyond fifty, or, in a union of less than four towns, shall have decreased below twenty-five.

Sec. 44 . . . The school committees of such towns shall be a joint committee, which, for the purpose of such union, shall be the agents of each town therein. The joint committee shall annually, in April, meet at a day and place agreed upon by the chairman of the committees of the several towns comprising the union, and shall organize by the choice of a chairman and secretary. They shall choose, by ballot, a superintendent of schools, determine the relative amount of service to be performed by him in each town, fix his salary, apportion the amount thereof to be paid by the several towns and certify it to each town treasurer.

Sec. 45 . . . When the chairman and secretary of such joint committee certify to the auditor of accounts under oath, that a union has been effected, that the towns, in addition to an amount equal to the average of the total amount paid, or to the amount paid for each child, by the several towns for schools during the three years then last preceding, unitedly have appropriated and raised by taxation not less than seven hundred and fifty dollars for the support of a superintendent of schools, and that a superintendent of schools has been employed for one year, a warrant shall, upon the approval of the certificate by the board of education, be drawn upon the treasurer and receiver general for the payment of twelve hundred and fifty dollars,

three-fifths of which shall be paid for the salary of such superintendent, and two-fifths thereof shall be apportioned and distributed to the towns forming such union on the basis of the amount appropriated and expended for a superintendent in such towns for the preceding year and shall be paid for the salaries of teachers employed in the public schools therein.

Sec. 47 . . . Towns whose valuation exceeds the limit fixed by section 43 may participate in a union formed under the provisions of said section, in the same manner and subject to the same terms, conditions and benefits as towns having such limited valuation, except that the allowance by the commonwealth in aid of said union, as provided in the preceding section, shall not be made to the entire union, but shall first be apportioned to the several towns upon the basis of the amount appropriated by them respectively for the support of a superintendent of schools for the preceding year, and the warrant upon the treasurer and receiver general shall then be drawn in favor of and only for the portions so assigned to those towns of the union whose valuation at the time of said union did not exceed the limit provided in section 43.

Sec. 49 . . . Every town shall provide and maintain a sufficient number of schoolhouses, properly furnished and conveniently located for the accommodation of all children therein who are entitled to attend the public schools. A town which for one year refuses or neglects to comply with the requirements of this section shall forfeit not less than five hundred nor more than one thousand dollars, to be paid and applied as provided, in sections twenty-three and twenty-four. The school committee, unless the town otherwise directs, shall have general charge and superintendence of the schoolhouses therein, shall keep them in good order, and shall procure a suitable place for the schools, if there is no schoolhouse, and provide fuel and all other things necessary for the comfort of the pupils therein, at the expense of the town.

Sec. 51 . . . A town may, at a meeting called for the purpose, determine the location of its schoolhouses, and adopt all necessary measures to purchase and procure land therefor, as provided in sections 47, 48 and 49 of chapter 25. (Massachusetts: Revised Laws, 1902, v. 1, p. 184, 369, 471 and 474)

Sec. 1 . . . A town of less than five hundred families or householders, in which a public high school or public school of corresponding grade is not maintained, shall, through its school committee, when necessary, provide for the transportation of any child who resides in said town and who, with the previous approval of the school committee of the town, attends the high school of any other town or city, and shall pay for the expense of such transportation a sum not exceeding one dollar and fifty cents per week during the time of actual attendance of such child in the high school. If any town fails to provide such transportation, it shall be liable in an action of contract, to the parent or guardian of a child who has been furnished with such transportation for such amounts, not exceeding one dollar and fifty cents per week, as the parent or guardian has paid for the same. A town which has expended for the support of its public schools for the preceding year from the proceeds of local taxation an amount not less than four and less than five dollars per thousand dollars of valuation shall receive from the treasury of the commonwealth one-half of the amount actually expended

for transportation under the provisions of this act; and a town which has expended from the proceeds of local taxation for the support of its public schools for the preceding year an amount equal to at least five dollars per thousand of valuation shall receive from the treasury of the commonwealth the whole transportation under the provisions of this act. (Massachusetts: Acts and Resolves, 1913, p. 338–39)

Sec. 1 . . . For the transportation to and from a public school of any child whose tuition is payable by the commonwealth or by the city of Boston under the provisions of this section, the commonwealth or the city of Boston, as the case may be, shall pay to the city or town furnishing such transportation, for each week of five days or major part thereof, an amount equal to the average amount for each child paid by said city or town per week for the transportation of children to and from school over the route by which such child is conveyed. Settlements of the accounts of the several cities and towns with the commonwealth and with the city of Boston shall be made annually on the first day of April, and the amounts found due shall be paid within three months thereafter. (Massachusetts: Supplement to the Revised Laws, 1902–1908, p. 442)

Sec. 1 . . . The rates of fare charged by street or elevated railway companies for the transportation of pupils of the public day schools or public evening schools or private schools between a given point, from or to which it is necessary for them to ride in travelling to or from the schoolhouses in which they attend school and their homes, whether such schoolhouses are located in the city or town in which the pupils reside or in another city or town, shall not exceed one-half of the regular fare charged by such street or elevated railway company for the transportation of other passengers between said points, and tickets for the transportation of pupils as aforesaid, good during the days or evenings on which said schools are in session, shall be sold by said companies in lots of ten each. A railway company which violates the provisions of this section shall forfeit twenty-five dollars for each offence. (Massachusetts: Supplement to the Revised Laws, 1902–1908, p. 1042)

NEW HAMPSHIRE

Sec. 1 . . . Each town shall constitute a single district for school purposes, provided, however, that districts organized under special acts of the legislature may retain their present organization; and the word "town" wherever used in the statutes in connection with the government, administration, support, or improvement of the public schools shall be held to mean district.

Sec. 2 All districts legally organized shall be corporations, with power to sue and be sued, to hold and dispose of real and personal property for the use of the schools therein, to make necessary contracts in relation thereto.

Sec. 3 School districts may raise money to procure land for schoolhouse lots, and for the enlargement of existing lots; to build, purchase, rent, repair, or remove schoolhouses and outbuildings; to procure insurance; to plant and care for shade and ornamental trees upon schoolhouse lots; to provide suitable furniture, books, maps, charts, apparatus, and conveniences for schools; and to pay debts. School districts may at any legal meeting holden therein, by a majority of the legal voters present and voting at the meeting, authorize its school board to hire money for any of the purposes above mentioned of individuals living in the town in which such school

district is located at a rate of interest not exceeding five per cent per annum, and provide that all moneys thus loaned shall be exempt from taxation.

Sec. 1 Any school district may raise money for the purchase of suitable vehicles for the transportation of school children. (Laws 1911, ch. 46). (New Hampshire: Public Statutes and Session Laws, 1901–13, p. 168)

Sec. 2 The school board shall select and hire suitable and competent teachers, shall provide necessary fuel, and shall make such occasional repairs of the schoolhouses and furniture as may be necessary, not exceeding in cost five per cent of the school money.

Sec. 3 They may dismiss any teacher found by them to be immoral or incompetent or who shall not conform to the regulations prescribed; provided, however, that no teacher shall be so dismissed before the expiration of the period for which said teacher was engaged without having previously been notified of the cause of such dismissal, and provided, further, that no teacher shall be so dismissed without having previously been granted a full and fair hearing. (New Hampshire: Public Statutes and Session Laws, 1901–13, p. 171, 172)

Sec. 5 The school board may prescribe regulations for the attendance upon, and for the management, studies, classification, and discipline of, the schools; and such regulations, when recorded by the district clerk, and a copy thereof has been given to the teachers and read in the schools, shall be binding upon scholars and teachers. (New Hampshire: Public Statutes and Session Laws, 1901, p. 298)

Sec. 6 They shall prescribe in all mixed schools and in all graded schools above primary, the studies of physiology and hygiene, having special reference to the effects of alcoholic stimulants and of narcotics upon the human system, and shall see that the studies so prescribed are thoroughly taught in said schools and that well approved textbooks upon these subjects are furnished to teachers and scholars, [and shall see that a well-prescribed reading course dealing with the principle of the humane treatment of the lower animals shall be included in the ordinary instruction in reading or otherwise,] [and that the constitution of the United States and of the state of New Hampshire] be read aloud by the scholars at least once during the last year of the course below the high school, and may permit or prescribe the study of algebra, geometry, surveying, bookkeeping, philosophy, chemistry, and natural history, or any of them, and other suitable studies.

Sec. 1 Two or more towns or special districts, or their school boards when duly authorized by their respective districts, may, by vote of each, form a supervisory district for the purpose of employing a superintendent of the public schools therein, who shall perform in each town the duties prescribed by law and by the regulations of the school boards, giving thereto his entire time. (New Hampshire: Public Statutes and Session Laws, 1901, p. 290)

Sec. 1 Any town or special district which has united, or may hereafter unite, with any other town or towns, district or districts, to form a supervisory district as provided by chapter 77 of the Laws of 1899, may at any annual school district meeting, by vote, rescind such action, and thereupon shall, at the end of the school year or at the expiration of the period for which such supervisory district may then already have contracted for the services of a superintendent, cease to be a part of such supervisory district. (New Hampshire: Public Statutes and Session Laws, 1901–13, p. 171)

Sec. 2 The school boards of the several districts forming the supervisory district shall constitute a joint committee which for all purposes of this act shall be the agent of each district therein represented. Said committee shall meet between April 1 and August 1 of each year, as may be agreed upon by the chairmen of the several boards, and organize by the choice of a chairman, a secretary, and a treasurer; it shall elect a superintendent for such supervisory district, determine the character and value of his services, and apportion the same among the several districts, certifying such apportionment to their respective treasurers. (New Hampshire: Public Statutes and Session Laws, 1901, p. 290)

Sec. 3 Any town or special district which shall unite with one or more districts to form a supervisory district which shall employ as superintendent, at an annual salary, a person holding a permanent state teacher's certificate and shall certify through its chairman and secretary such facts to the state treasurer, shall be entitled to one half its apportioned share of said salary, said sum to be paid by him in December of each year to the town treasurer of each town in said supervisory district, upon sworn statement of the state superintendent of public instruction certifying as to what amount each town is entitled. (New Hampshire: Public Statutes and Session Laws, 1901–13, p. 171)

Sec. 12 The officers of every school district for which the law does not otherwise provide shall be a moderator, a clerk, a school board of three persons, a treasurer, and one or more auditors, and such other officers and agents as the voters may judge necessary for managing the district affairs.

Sec. 13 While any district maintains a high school or unites with another district in maintaining one, it may have a school board consisting of three, six, or nine members, as it shall determine by vote of by-law. Whenever it ceases to maintain or to unite in maintaining a high school, it shall thereafterwards elect only one member to the school board each year to fill vacancies occurring from expiration of term of service, so that the board will decrease in numbers, year by year, until it shall be composed of only three members.

Sec. 16 One-third of the members of the school board shall be chosen each year to hold office for three years, and until their successors are chosen and qualified, and vacancies in the board shall be filled so as to preserve such succession in office. All other officers shall be chosen annually, and shall hold office for one year, and until their successors are chosen and qualified.

Sec. 24 A school district may require the school board to elect or appoint a superintendent of schools, who shall hold office for such term, be vested with such of the powers and charged with such of the duties of the school board, and be entitled to such compensation, as it may provide; and such district may raise and appropriate money to pay the compensation.

Sec. 1 Two or more towns or special districts may, by vote of each, form a district for the purpose of employing a superintendent of the public schools therein, who shall perform in each town the duties prescribed by law and the regulations of the school boards.

Sec. 2 Such superintendent shall be appointed by a joint committee composed of the school board of each of the towns in said district, who shall determine the relative amount of service to be performed by him in each town, and shall fix his salary and apportion the amount thereof to be paid by

the several towns, and certify such amount to the treasurer of each town. Said joint committee shall, for said purposes, be held to be the agents of each town composing such districts. (New Hampshire: Public Statutes and Session Laws, 1901, p. 292, 293, 294)

Sec. 19 The school board, upon satisfying the selectmen that they have attended to the duties and made the reports by law required, shall be paid such reasonable compensation as the town or selectmen may determine. (New Hampshire: Public Statutes and Session Laws, 1901, p. 302)

Sec. 1 At its annual meeting each school district shall determine and appoint the salaries of its school board and truant officer or officers, and the district clerk shall certify the same to the selectmen. (New Hampshire: Public Statutes and Session Laws, 1901–13, p. 173)

NEW JERSEY

Sec. 32 Each township, city, incorporated town and borough shall be a separate school district, but each incorporated village shall remain and be a part of the school district in which said incorporated village shall be situated at the time of its incorporation.

Sec. 77 In each township, incorporated town and borough school district, there shall be a board of education consisting of nine members, except as hereinafter provided; three members of such board shall be chosen at each annual school meeting and shall hold office for the term of three years. In case there shall be a vacancy in a board of education, such vacancy shall be filled at the next annual meeting after such vacancy occurs, and the person elected to fill such vacancy shall be elected for the unexpired term only.

Sec. 78 If the board of education in any school district created under the provisions of this article shall deem it for the best interests of the schools that the number of members constituting said board shall be reduced, the district clerk, when directed by said board, shall insert in the call for the next annual school meeting a notice that it will be determined at said meeting whether the number of members of the board of education shall be reduced to five or three. If it shall be determined at said meeting to reduce the number of members of said board to either five or three, the members of said board then in office shall continue in office for the terms for which they were severally elected, and their successors shall be elected in the manner following:

1 If it shall be determined at said meeting that the number of members of the board of education shall be reduced to five, no election for members of said board shall be held at said meeting. At the next annual school meeting two members of said board shall be elected for the term of three years, and at the second annual school meeting held after the meeting at which it was determined to reduce the number of members of the board of education to five, two members of said board shall be elected for the term of three years and one for the term of one year, and thereafter there shall be elected at each annual school meeting a member or members of said board, in the place of those whose terms shall have expired, who shall hold office for the term of three years.

2 If it shall be determined at said meeting that the number of members of the board of education shall be reduced to three, no election for members

of said board shall be held until the second annual school meeting held after the meeting at which it was determined to reduce the number of members of the board to three. At such second annual school meeting there shall be elected three members of said board to serve for one, two and three years respectively, and thereafter one member of said board shall be elected at each annual school meeting, in the place of the member whose term shall have expired, who shall hold office for the term of three years.

Whenever a new township, incorporated town or borough school district shall be created, there shall be held, at the ensuing annual school meeting, an election for members of the board of education. Before proceeding to ballot for such members of the board of education the legal voters present shall determine whether the board of education shall consist of three, five or nine members. If it shall be determined that the board shall consist of three members, then said legal voters shall elect one member to serve for the term of one year, one for the term of two years, and one for the term of three years. If it shall be determined that the said board shall consist of five members, the said legal voters shall elect one member to serve for the term of one year, two for the term of two years, and two for the term of three years. If it shall be determined that said board shall consist of nine members, said legal voters shall elect three members to serve for the term of one year, three for the term of two years, and three for the term of three years. Annually thereafter there shall be elected a person or persons for the term of three years in the place of the member or members whose terms shall have expired.

Sec. 79 An annual meeting for the election of members of the board of education shall be held in each township, incorporated town or borough school district on the third Tuesday in March at a schoolhouse or such other convenient public place within the district as may be selected by the board of education. Not less than seven notices of such meeting, specifying the day, time, object and place thereof, shall be posted by the district clerk at least ten days before the date of such meeting; one of such notices shall be posted on each schoolhouse within the district, and at such other public places therein as the board of education of said district shall direct. Any district clerk who shall fail to post notices calling said annual meeting as required by this section shall pay a fine of twenty dollars, to be recovered in a court for the trial of small causes by any resident of said school district. A plurality of the votes cast shall be sufficient to elect a member of a board of education.

Sec. 84 Each board of education elected as provided in this article shall be a body corporate, and shall be known as and called "the board of education of the (township, town or borough, as the case may be) of ....., in the county of ....." The title to school property, real and personal, previously acquired by a school district acting under the provisions of this article, or by any school district, board of education, school trustees or other body heretofore having charge and control of the public schools situated in the territory now contained in such school district or in any part thereof and the title to all lands, buildings and other property hereafter acquired for school purposes in said school district shall vest in the board of education incorporated under the provisions of this section.

Sec. 86 The board of education shall have power: 1 To appoint a person to fill a vacancy in the board of education, except a vacancy caused by a failure to elect, but the person so appointed shall serve only until the next election for members of the board of education;

2 To employ and dismiss principals, teachers, janitors, mechanics and laborers, and to fix, alter and order paid their salaries and compensation;

3 To make, amend and repeal rules, regulations and by-laws, not inconsistent with this act or with the rules and regulations of the state board of education, for its own government, for the transaction of business, and for the government and management of the public schools and the public school property in said district, and also for the employment and discharge of principals and teachers;

4 To purchase, sell and improve school grounds; to erect, lease, enlarge, improve, repair or furnish school buildings and to borrow money therefor with or without mortgage; provided, that for any such act it shall have the previous authority of a vote of the legal voters of the district;

5 To take and condemn land and other property for school purposes in the manner provided by law regulating the ascertainment and payment of compensation for property condemned and taken for public use. If either party shall feel aggrieved by any proceedings and award thereunder, said party may appeal in the manner provided by law for appeals from such proceedings and award; provided, that before beginning any proceedings for taking and condemning land and other property, the board of education shall have the authority of a vote of the legal voters of the district;

6 To insure school buildings, furniture and other school property, and to receive, lease and hold in trust for the district any and all real or personal property for the benefit of the schools thereof;

7 To enforce the rules and regulations prescribed by the state board of education, select the textbooks, and, in connection with the county superintendent of schools, to prescribe the course of study to be pursued in the school or schools under its charge;

8 To suspend or expel pupils from school;

9 To provide textbooks and other necessary school supplies;

10 To call a special meeting of the legal voters of the district at any time when in its judgment the interests of the schools require it, or whenever fifty of such legal voters shall request it by petition so to do. In the notice of any special meeting, called upon petition as aforesaid, shall be inserted the purposes named in said petition so far as the same are not in conflict with the provisions of this act. No business shall be transacted at any special meeting except such as shall have been set forth in the notices by which said meeting was called. Special meetings shall be called in the manner provided for calling the annual meetings;

11 To permit a schoolhouse to be used for other than school purposes when the board shall consent thereto;

12 To adopt an official seal by which all its official acts may be authenticated;

13 To make an annual report to the county superintendent of schools on or before the first day of August in the manner and form prescribed by the state superintendent of public instruction;

14 To borrow, after the first day of July and before the first day of January, a sum not exceeding one-half of the amount appropriated for the current expenses of the schools and for the repair of schoolhouses under its control, and to execute and deliver promissory notes therefor, and to pay the amount so borrowed together with interest thereon, at a rate not exceeding six per centum per annum.

Sec. 87 A board of education may, under such rules and regulations as shall be prescribed by the state board of education, appoint a suitable person as supervising principal of schools, define his duties and fix his salary; provided that no person shall be appointed supervising principal unless he or she shall hold either a state or first grade county certificate (and provided further that) nor until the necessity for the appointment of a supervising principal shall have been authorized in writing by the county superintendent of schools, and approved by the state superintendent of public instruction and the state board of education. The county superintendent of schools in making his annual apportionment of school moneys shall not apportion the amount allowed by law for a supervising principal unless the salary paid to such supervising principal shall amount, at least, to the sum of one thousand dollars per annum. The boards of education of two or more districts may unite in employing a supervising principal. The term of all supervising principals now in office shall end on June thirtieth next after the passage of this act, and none shall hereafter be appointed except in the manner provided by this act.

Sec. 88 No principal or teacher shall be appointed, transferred or dismissed, nor the amount of his salary fixed; no school term shall be determined, nor shall any course of study be adopted or altered, nor textbooks selected, except by a majority vote of the whole number of members of the board of education.

Sec. 89 The board of education of every school district elected under the provisions of this article, shall meet for the transaction of business at least once in two months during the period that the schools in said district shall be in session. No contract shall be entered into by a board of education, nor shall any bill or demand for money against such board be paid until the same shall have been presented and passed on at a regularly called meeting of the board.

Sec. 91 Every board of education organized under the provisions of this article shall, by the majority vote of all the members of such board, appoint a district clerk, who may be elected from among said members, and shall fix his compensation and term of employment.

Sec. 92 A member of a board of education elected under the provisions of this article who shall fail to attend three consecutive regular meetings of said board, without good cause, may be removed by said board, and the vacancy thus created shall be filled in the same manner as other vacancies in the board of education shall be filled.

Sec. 93 The boards of education in the several school districts in each county organized under the provisions of this article, shall meet together semiannually at such times and places as the county superintendent of schools shall appoint.

Sec. 94 A board of education may, in its corporate capacity, sue and be sued, complain and defend in any court of law and equity, and employ coun-

sel therefor, and the amount of the expense incurred by said board in conducting or defending any such suit shall be certified to the assessor by the president and district clerk of such board, and said amount shall be assessed and collected in the next annual tax levy.

Sec. 103 Whenever a township, incorporated town or borough school district shall desire to consolidate with an adjoining township, incorporated town or borough school district, the board of education of said district shall petition the county superintendent of schools of the county in which said district shall be situated, to appoint a time when meetings of the legal voters of the districts proposed to be consolidated shall be held, and said county superintendent of schools shall, upon receiving said petition, appoint a day for said meetings, and shall notify the board of education of each of said districts of his action. Each board of education receiving such notification shall cause its district clerk to post notices calling a special meeting of the legal voters of the district for the purpose of voting on the question of the consolidation of said districts. Said meeting shall be called in the same manner as other special meetings are called, and shall be held on the day designated therefor by the county superintendent of schools, at such hour and place as may be determined by the board of education. The election shall be by ballot, and the chairman shall appoint two tellers who shall receive and count the ballots in the presence of the chairman of the meeting. The secretary of the meeting shall keep a poll list and shall record therein the name of each person voting at such meeting, and shall also keep a tally sheet of the votes as counted by the tellers. The tally sheet shall be signed by the chairman and tellers, and said tally sheet, poll list and ballots shall be placed in a sealed package by the secretary, indorsed with the name of the district, the name of the county in which said district shall be situated, and the date on which said election shall have been held, and said package, together with a statement of the result of said election, signed by the chairman and secretary, shall be within five days after the date of said election forwarded by said secretary to the county superintendent of schools, and the same shall be preserved by him for one year. If the county superintendent of schools shall ascertain from said statements that the number of votes cast in each of said districts in favor of consolidation exceeds the number of votes cast against the same, he shall immediately notify each of the boards of education of the result of said election, and thereafter said districts shall constitute but one district.

Sec. 103*a*–sec. 1 Wherever in this state any township, incorporated town or borough school district has theretofore been consolidated with an adjoining township, incorporated town or borough school district, by an election of the legal voters of said township, incorporated town or borough school districts, so that at the time of the passage of the act to which this act is a supplement the same formed one combined or consolidated school district, and the legal voters of said district have not, since said time rejected a proposition to confirm or continue such consolidation at an election called for that purpose, and said district has been, since the passage of said act, maintained and governed as one consolidated school district, such district shall hereafter continue to exist as a single consolidated school district in the same manner as though said consolidated school district had been erected by an election of the legal voters of said district held in pursuance of section one hundred and three of said act.

Sec. 104 The board of education of each district consolidated in the manner provided in the preceding section shall, upon receipt of the notice from the county superintendent of schools of such consolidation, select by lot four of its number to serve as members of the board of education of the consolidated district, and the eight members so selected shall select the ninth member of said board from among the remaining members of the board of education of that district which shall employ the greater number of teachers; provided, that if the board of education of one of the districts so consolidated shall consist of but three members, all of said members shall be members of the board of education of the consolidated district, and four members of said board shall be chosen as hereinbefore provided from the board of education of the other district so consolidated; and provided further, that if each of said boards of education shall consist of three members only, said board shall constitute the board of education of the consolidated district, and the board constituted as hereinbefore provided shall serve until the next annual meeting for the election of members of boards of education, and the terms of office of the remaining members of the board of education of each of said districts so consolidated shall thereupon cease and determine. At said annual meeting a board of education shall be elected as provided for the election of members of boards of education in new township school districts.

Sec. 105 The board of education of such consolidated district shall be a body corporate and shall have all the powers and duties and be subject to the same restrictions as a board of education in a township school district, and shall be known as and called "the board of education of ——— of ——— (here insert the name of the municipality in which was situated that district consolidated as aforesaid which had the larger amount of taxable property as ascertained from the last published report of the state comptroller), in the county of ———." (New Jersey: Compiled Statutes, 1709–1910, v. 4, p. 4732, 4748–55, 4760–61)

Sec. 117 Whenever in any district there shall be children living remote from the schoolhouse, the board of education of such district may make rules and contracts for the transportation of such children to and from school. Nothing in this section shall be so construed as to prohibit a board of education from making contracts for the transportation of children to a school in an adjoining district when such children shall be transferred to said district by order of the county superintendent of schools, or when any children shall attend school in a district other than that in which they shall reside by virtue of an agreement made by the respective boards of education. (New Jersey: Compiled Statutes, v. 4, p. 4765)

PENNSYLVANIA

Sec. 101 Each city, incorporated town, borough, or township in this commonwealth, now existing or hereafter created, shall constitute a separate school district, to be designated and known as the "School district of .....," and the several school districts thus established shall be, and hereby are, divided into four classes, as follows:

Sec. 102 Each school district having a population of five hundred thousand (500,000), or more, shall be a school district of the first class.

Sec. 103 Each school district having a population of thirty thousand

(30,000), or more, but of less than five hundred thousand (500,000), shall be a school district of the second class.

Sec. 104 Each school district having a population of five thousand (5000), or more, but of less than thirty thousand (30,000), shall be a school district of the third class.

Sec. 105 Each school district having a population of less than five thousand (5000), shall be a school district of the fourth class.

Sec. 201 The public school system established by this act shall be administered by a board of school directors in each school district, to be elected or appointed as follows:

Sec. 202 In each school district of the first class, the judges of the courts of common pleas of the county in which such school district is situated, shall, in October, one thousand nine hundred and eleven (1911), appoint a board of fifteen (15) school directors as follows: five for two years, five for four years, and five for six years; and in October of every second year thereafter shall appoint five members for six years. Their term of office shall begin on the second Monday of November next following their appointment.

Sec. 203 In each school district of the second class, there shall be nine (9) school directors elected at large, at the municipal election held in November, one thousand nine hundred and eleven (1911), three for two years, three for four years, and three for six years; and biennially thereafter, at each municipal election, three school directors shall be elected at large, for terms of six (6) years. Their terms of office shall begin on the first Monday of December following their election.

Sec. 204 In each school district of the third class, there shall be seven (7) school directors elected at large, at the municipal election held in November, one thousand nine hundred and eleven (1911), two for two years, two for four years, and three for six years; and thereafter they shall be elected as follows: At each of the first two municipal elections, two school directors shall be elected; at the third municipal election, three shall be elected; and thereafter two school directors shall be elected at each of the two succeeding municipal elections, and three at each third municipal election; all to be elected at large, for terms of six years. Their terms of office shall begin on the first Monday of December following their election.

Sec. 205 In each school district of the fourth class, there shall be five (5) school directors elected at large, at the municipal election held in November, one thousand nine hundred and eleven (1911), two for two years, two for four years, and one for six years; and thereafter they shall be elected as follows: at each of the first two municipal elections, two school directors shall be elected; at the third municipal election, one shall be elected; and thereafter two school directors shall be elected at each of the two succeeding municipal elections, and one at each third municipal election; all shall be elected at large, for terms of six (6) years. Their terms of office shall begin on the first Monday of December following their election.

Sec. 206 Every independent school district, established as herein provided, shall have its affairs — except as to the election of school directors, who shall be appointed, as hereinafter provided — administered by a board of school directors, subject to all the provisions of this act relating to the class of school districts to which such independent district belongs. And the court establishing such independent school district shall, at the time of so doing, appoint a board of properly qualified residents of the district, of like number

and for the same terms as is herein provided for such class of districts; and, in November of every odd year, such court shall appoint the proper number of directors for the full term of six years, whose terms shall begin on the first Monday of December following their appointment, and any vacancy in such board shall be filled by the court for the unexpired term.

Sec. 401 The board of school directors in every school district in this commonwealth shall establish, equip, furnish, and maintain a sufficient number of elementary public schools, in compliance with the provisions of this act, to educate every person, residing in such district, between the ages of six and twenty-one years, who may attend; and may establish, equip, furnish, and maintain the following additional schools or departments for the education and recreation of persons residing in said district, which said additional schools or departments, when established, shall be an integral part of the public school system in such school district, and shall be so administered, namely:

High schools,
Manual training schools,
Vocational schools,
Domestic science schools,
Agricultural schools,
Evening schools,
Kindergartens,
Libraries,
Museums,
Reading-rooms,
Gymnasiums,
Playgrounds,
Schools for blind, deaf, and mentally deficient,
Truant schools,
Parental schools,
Schools for adults,

Public lectures,— together with such other schools or educational departments as they, in their wisdom, may see proper to establish:

Provided, that no pupil shall be refused admission to the courses in these additional schools or departments, by reason of the fact that his elementary or academic education is being or has been received in a school other than a public school.

Sec. 402 In order to establish, enlarge, equip, furnish, and maintain any schools or departments herein provided, or to pay any school indebtedness which any school district established by this act is required to pay, or to pay any indebtedness that may at any time hereafter be created by any school district, or to enable it to carry out any provision of this act, the board of school directors in each school district in this commonwealth shall be, and hereby is, vested with all the necessary authority and power annually to levy and collect, in the manner herein provided, the necessary taxes required, in addition to the annual state appropriation, and shall have, and be vested with, all necessary power and authority to comply with and carry out any or all of the provisions of this act.

Sec. 403 The affirmative vote of a majority of all the members of the board of school directors in every school district in this commonwealth, duly

recorded, showing how each member voted, shall be required in order to take action on the following subjects:

Fixing length of school term.

Adopting textbooks.

Appointing or dismissing district superintendents, assistant district superintendents, associate superintendents, principals, and teachers.

Appointing tax-collector and other appointees.

Levying and assessing taxes.

Purchasing, selling, or condemning land.

Locating new buildings or changing the locations of old ones.

Dismissing a teacher after a hearing.

Creating or increasing any indebtedness.

Adopting courses of study.

Establishing additional schools or departments.

Designating depositories for school funds.

Entering into contracts of any kind, including the purchase of fuel or any supplies, where the amount involved exceeds one hundred dollars.

Fixing salaries or compensation of officers, teachers, or other appointees of the board of school directors.

Sec. 404 The board of school directors in every school district in this commonwealth may adopt and enforce such reasonable rules and regulations as it may deem necessary and proper, regarding the management of its school affairs and the conduct and deportment of all superintendents, teachers, and other appointees or employees during the time they are engaged in their duties to the district, as well as regarding the conduct and department of all pupils attending the public schools in the district, during such time as they are under the supervision of the board of school directors and teachers, including the time necessarily spent in coming to and returning from school.

Sec. 405. The board of school directors in every school district of the first or second class shall, and in every district of the third or fourth class may, prescribe, adopt, and enforce such reasonable rules and regulations as it may deem proper, regarding the management, control, or prohibition of exercises, athletics, or games of any kind, taken part in or played by any pupils as members of or in connection with any public school, and regarding the organization, management, supervision, control, or prohibition of school publications, and of organizations or societies of the members of any class or school, and may provide for the suspension, dismissal, or other reasonable penalty in the case of any superintendent, teacher, appointee, employee, or pupil who violates any of such rules and regulations.

Sec. 406 The board of school directors in any school district in this commonwealth, except as herein otherwise provided, shall after due notice, giving the reasons therefor, and after hearing if demanded, have the right at any time to remove any of its officers, employees, or appointees for incompetency, intemperance, neglect of duty, violation of any of the school laws of this commonwealth, or other improper conduct.

Sec. 408 The board of school directors shall exercise general supervision over the schools of their respective districts, and shall, except in districts having district superintendents or supervising principals, by one or more of their number visit every school in the district at least once a month, and shall cause the report of such visit to be entered on the minutes of the board.

Sec. 516 The board of school directors in every school district in this commonwealth shall have the right to use and pay out, in the manner herein provided, any funds of the district for any and all of the purposes herein provided, subject to all the provisions of this act. The use or payment of any public school funds of any school district in this commonwealth, in any manner or for any purpose not provided in this act, shall be illegal.

Sec. 801 The school directors, in every county in this commonwealth having a county superintendent of public schools, shall annually be called together at the county seat or some other suitable place within said county, by the county superintendent. The purpose of such annual conventions shall be the consideration and discussion, by the school directors and others, of questions and subjects pertaining to the welfare and promotion of the public schools in their respective counties, and such other business as may properly come before such conventions.

Sec. 1105 The school directors of each county of this commonwealth, in which a county superintendent is to be elected, shall meet in convention at the county seat of their county, in the court house, or some other suitable place to be furnished by the county commissioners at the expense of the county, on the second Tuesday of April, one thousand nine hundred and eighteen (1918), and on the same day of every fourth year thereafter, and, by a majority vote of those present, elect as herein provided one duly qualified person as county superintendent, to serve for four years from the first Monday of May next following:

Sec. 1119 Any county superintendent may be removed by the superintendent of public instruction, at any time, for neglect of duty, incompetency, intemperance, immorality, or other improper conduct as well as for the violation of any of the provisions of this act: provided, that before any county superintendent shall be removed, he shall be given a hearing, of which he shall have reasonable notice, together with a statement of the charges preferred against him.

Sec. 1120 Any vacancy in the office of county superintendent, by reason of death, removal, or otherwise, shall be filled for the unexpired term by the superintendent of public instruction, after careful consideration of any recommendations concerning it from the officers of the proper county school directors' association, made within ten days after the vacancy occurs.

Sec. 1127 The superintendent of each county entitled to an assistant superintendent or assistant superintendents shall, within fifteen days after receiving his commission, nominate to the five officers of the school directors' association of the county the assistant superintendent or superintendents, who must furnish the president of said association the same evidence of eligibility as is required of candidates for county superintendents. These nominations shall be appointments until the end of the county superintendent's term of office, when confirmed by a majority vote of the five officers of the directors' association of said county. The president and secretary of the School Directors' Association shall certify to the superintendent of public instruction the names and post-office addresses of the assistant county superintendents thus appointed, and their salaries as fixed by the directors' convention, and such assistant county superintendents shall be commissioned by the superintendent of public instruction, in the same manner and under the same conditions, as in the case of county superintendents. Should the

county superintendent and the officers of the School Directors' Association of any county fail to nominate and confirm the assistant superintendent or superintendents for such county within thirty days after the county superintendent has received his commission, the superintendent of public instruction shall appoint such assistant superintendent or superintendents to serve until the end of the county superintendent's term of office.

Sec. 1128 Any vacancy occurring in the position of assistant county superintendent shall be filled by the county superintendent and the officers of the School Directors' Association, in like manner as at the beginning of a term.

Sec. 1133 The board of school directors in every school district of the first and second class shall, and in every district of the third class may, by a majority vote of all the members thereof, elect a properly qualified person as district superintendent, together with such properly qualified assistant district superintendents as it deems wise. The directors of any school district required or electing to have a district superintendent of schools shall not participate in the election of a county superintendent, and the public schools of any district which has a district superintendent shall not be subject to the superintendence or supervision of a county or an assistant county superintendent, but shall all be under the supervision of the district superintendent.

Sec. 1214 The board of school directors of any school district of the third or fourth class which has no district superintendent may employ, for a term not exceeding three years, a supervising principal of a part or all of the public schools of said school district. Every supervising principal shall have the same qualifications as are herein required for a superintendent of schools.

Sec. 1215 Two or more school districts may join in the employment of a supervising principal, or of a supervisor or teacher of drawing, music, or other special subject, for part or all of the schools of such districts; such supervising principal, supervisor or special teacher to be employed, his compensation paid, and his duties prescribed, by the several districts employing him.

Sec. 1801 The boards of school directors in any two or more adjoining school districts may establish, construct, equip, furnish, and maintain joint elementary public schools, high schools, or any other kind of schools or departments provided for in this act. The cost of establishing, constructing, equipping, furnishing, and maintaining such joint schools or departments shall be paid by the several districts establishing the same, in such manner and in such proportion as they may agree upon. The action of the several boards establishing and maintaining such joint schools or departments shall be recorded in full in the minutes of the respective boards.

Sec. 2202 In each school district of the first class, the board of school directors herein provided shall be known and designated as "The board of public education" of said district. The board of public education in each school district of the first class shall succeed to, and shall have and possess, all the powers, rights and privileges, not inconsistent with this act, which the present existing board of public education in its respective district now lawfully has. (Pennsylvania: Laws 1911, p. 309, 310, 317, 318, 329–31, 336, 355, 361, 365, 367, 369, 374, 399, 413–14)

RHODE ISLAND

Sec. 1 . . . Every town shall establish and maintain, a sufficient number of public schools, at convenient places, under the management of the school committee, subject to the supervision of the commissioner of public schools as provided by this title.

Sec. 2 . . . Any town may vote, in a meeting notified for that purpose, to provide schoolhouses, together with the necessary fixtures and appendages thereof.

Sec. 3 . . . The corporate powers and liabilities of any school district heretofore existing shall continue and remain so far as may be necessary for the enforcement of its rights and duties.

Sec. 4 . . . The school committee of each town shall consist of three residents of the town, or of such number as at the present time constitute the committee, and they shall be divided as equally as may be into three classes, whose several terms of office shall expire at the end of three years from the dates of their respective elections. As the office of each class shall become vacant, such vacancy or vacancies shall be filled by the town at its annual town meeting for the election of state or town officers, or by the town council at its next meeting thereafter. In case of a vacancy by death, resignation, or otherwise than as is above provided, such vacancy shall be filled by the town council until the next annual town meeting for state or town officers, when it shall be filled for the unexpired term thereof as is above provided. (Rhode Island: General Laws, 1909, ch. 66, p. 270–71)

Sec. 5 . . . The school committee of each town shall elect a superintendent of the public schools of the town to perform, under the advice and direction of the committee, such duties, and to exercise such powers, as the committee shall assign him; and to receive such compensation out of the town appropriation for public schools as the committee shall vote. (Rhode Island: Acts and Resolves, 1913, ch. 946, p. 66)

Sec. 6 . . . The school committees of two or more towns, in which the aggregate number of schools shall not be more than sixty, may by vote unite for the purpose of the employment of a superintendent of the schools of said several towns.

Sec. 7 . . . The school committees of the respective towns voting therefor, as prescribed in the preceding section, shall form a joint committee, for the purpose of this chapter; said joint committee shall be the agents of each town comprising such union. Said school committees shall meet annually in joint convention at a place and time agreed upon by the chairmen of the several school committees, and shall organize by the choice of a chairman and secretary. They shall choose by ballot a superintendent of schools, fix his salary and apportion the amount thereof to be paid by each of the towns, approximately according to the next preceding school census in said town. Such union shall not be dissolved because the number of schools shall have increased beyond the number of sixty, nor, for any reason, for the period of three years from the date of the formation of such union, except by concurrent votes of the school committees of a majority of the towns constituting such union. (Rhode Island: Acts and Resolves, 1912, ch. 804, p. 152–53)

Sec. 3 . . . The school committee shall locate all schoolhouses, and shall not abandon or change the location of any without good cause.

Sec. 4 . . . The school committees of the several towns shall make provision for the instruction of the pupils in all schools supported wholly, or in part, by public money, in physiology and hygiene, with special reference to the effects of alcoholic liquors, stimulants and narcotics upon the human system.

Sec. 5 . . . The school committee shall visit, by one or more of their number, every public school in the town at least twice during each term, once within two weeks of its opening and once within two weeks of its close; at which visits they shall examine the register and matters touching the schoolhouse, library, studies, books, discipline, modes of teaching and improvement of the school.

Sec. 6 . . . The school committee shall make and cause to be put up in each schoolhouse, rules and regulations for the attendance and classification of the pupils, for the introduction and use of textbooks and works of reference, and for the instruction, government and discipline of the public schools, and shall prescribe the studies to be pursued therein, under the direction of the commissioner of public schools.

Sec. 7 . . . Whenever the school committee of any town shall find that it is more convenient or expedient for any child residing in said town to attend school in an adjoining town, said committee may arrange with the school authorities of such town for the attendance of such child at their schools, and may pay for such tuition out of the town appropriation for public schools. The amount so paid shall be used for school purposes only.

Sec. 8 . . . The school committee may suspend during pleasure all pupils found guilty of incorrigibly bad conduct or of violation of the school regulations.

Sec. 9 . . . The selection of teachers, and election of superintendent, in such towns as do not unite for the employment of a superintendent, and the entire care, control, and management of all the public school interests of the several towns, shall be vested in the school committee of the several towns, and they shall also draw all orders for the payment of their expenses.

Sec. 12 . . . The school committee of every city and town shall purchase, at the expense of such city or town, textbooks and other school supplies used in the public schools; and said textbooks and supplies shall be loaned to the pupils of said public schools free of charge, subject to such rules and regulations as to care and custody as the school committee may prescribe.

Sec. 13 . . . A change may be made in the schoolbooks in the public schools of any town by a vote of two-thirds of the whole school committee; and in the city of Providence by a vote of a majority of all the members elected to the school committee, notice of the proposed change having been given in writing at a previous regular meeting of said committee: Provided, that no change be made in any textbook in the public schools of any town oftener than once in three years, unless by the consent of the board of education.

Sec. 7 . . . The school committee of any town may, subject to the approval of the commissioner of public schools, consolidate any schools the average number belonging to each of which is less than twelve, or may unite such school or schools with some other school in order to establish a graded

school or to secure greater efficiency of the schools; and said committee shall have authority to provide, in their discretion, transportation for pupils to and from school. (Rhode Island: General Laws, 1909, ch. 67, p. 274, 275 and 286)

VERMONT

Sec. 11 A town shall constitute a district for school purposes, and the division of a town into school districts shall no longer exist.

Sec. 18 Each town shall have a board of school directors consisting of three citizens of the town, one of whom shall be elected at each annual meeting of the town and whose term of office shall be for three years, beginning the first day of July following, and until a successor is elected.

Sec. 21 The board of school directors shall have the care of the school property of the town and the management of its schools, keep the school houses suitably repaired and insured, have authority to designate the schools which shall be attended by the various pupils, subject to the approval of the superintendent, and make regulations not inconsistent with law as to carrying the powers granted them into effect. Said board shall also, unless otherwise provided, subject to the provisions of this act as to competency in number and convenience in instruction, determine the number and location of schools. Said board shall also, subject to the provisions of this act, employ teachers and fix their compensation. Said board shall examine claims against the town for school expenses, and draw orders for such as shall be allowed by them, payable to the party entitled thereto. Such orders shall state definitely the purpose for which they are drawn.

Sec. 26 The compensation of school directors, which shall be paid by orders drawn by said board, shall be such sum as the town votes at the annual town meeting in payment for services rendered in the performance of their duties; and their accounts shall be audited at the time of auditing the school account of said board.

Sec. 34 The state board of education shall, as soon as practicable appoint a sufficient number of superintendents who shall be trained educators to insure a reasonable supervision of all public schools within the state; they shall designate the schools over which each superintendent shall have supervision and shall make regulations governing the powers and duties of such superintendents.

Sec. 36 A superintendent shall annually on or before the fifth day of July submit to the board of school directors of each town a report of his services within the town, with information as to the condition and needs of the schools therein under his charge; and such report may be printed and distributed by said board. Said superintendent shall report at least once a week to the commissioner of education, on blanks to be furnished by said commissioner, stating what schools he has visited during the week, the number of hours spent in each, the quality and kind of work being done by the teachers in such schools, and such other facts as the commissioner may require.

Sec. 37 (*a*) The provisions of this chapter so far as they relate to the appointment and tenure of office of superintendents of schools shall not apply to towns or incorporated districts having twenty-five or more legal schools, except as such towns or districts by a majority of their school directors vote otherwise.

(*b*) Superintendents of schools other than those appointed by the state board of education shall, in the absence of special legislation relating thereto, be elected by the school directors of the several towns at such time and in such manner as the by-laws of such school directors provide; and the salaries of such superintendents and their tenure of office shall be fixed by the school commissioners and the salaries paid by the town except as heretofore provided.

Sec. 43 Elementary schools shall be competent in number, and of such quality and so located as to furnish adequate, reasonable and convenient opportunity for pupils. Said board of school directors may relocate or consolidate the schools within their respective towns as the interest of convenience and efficiency may require, except as herein otherwise provided. In the exercise of the powers given in this section, strict observance of the constitutional requirements as to competency in number and location shall be observed.

Sec. 71 The school directors, subject to the approval of the superintendent, shall have charge of and regulate the transportation and board of pupils in the schools under their charge and contracts therefor shall be made by them.

Sec. 72 Every person of school age, residing at a distance of one and one-half miles from an elementary school shall be furnished with transportation, whenever such transportation is feasible; and, if such transportation is not feasible, such person shall be furnished with board whenever necessary to afford him an opportunity to attend school, and such board shall be paid by the state, not to exceed one dollar per week.

Sec. 73 The charges for such transportation shall be borne wholly by the state in all towns whose grand list does not exceed five thousand dollars. In towns having a grand list in excess of five thousand dollars exclusive of incorporated districts the state and town shall bear the expense of transportation in the ratio five thousand bears to the grand list of such town, provided, however, that no town shall receive an average of more than twenty dollars a year for each pupil transported under the provisions of this section.

Sec. 74 School directors may cause transportation to be furnished to a child living less than one and one-half miles distant from an elementary school if the exigencies of the case require, but in all such cases the expenses thereof shall be borne by the town.

Sec. 75 In case of dissatisfaction on the part of any person interested and upon his complaint, or upon the complaint of any taxpayer, to the school directors, as to the transportation, residence or board of any pupil, or of the character of any person employed to transport pupils, the complaint shall be heard by said school directors and from their decision an appeal may be taken to the commissioner of education, whose decision thereon shall be final.

Sec. 76. The superintendent shall include, in his annual report to the board of school directors of each town, a report as to the pupils of said town transported or boarded under this act, and the expense thereof, and shall annually, at a time to be fixed by the state board of education, furnish to said last-named board a report of all pupils transported or boarded under this act, and the expense thereof.

Sec. 136 The board of school directors of each town shall provide all textbooks, appliances and supplies required for use in the public elementary schools therein, and the same shall be paid for by the town.

Sec. 137 The board of school directors shall make such rules and regulations as it deems proper for the care and custody of textbooks, appliances and supplies, provided for use in the public schools of the town, and shall furnish the same for the use of nonresident pupils under such regulations as the state board of education shall prescribe. (Vermont: Laws 1915, no. 64, p. 126–31, 136–37, 147)

TOWNSHIP DISTRICT SYSTEM

IOWA

Township and District System

Sec. 2744 District townships now existing shall hereafter be called school townships, subdivisions of which shall be called subdistricts. School corporations shall be designated as follows: the school township of (naming civil township), in the county of (naming county), state of Iowa; or, if the independent school district of (naming city, town, or village, and if there are two or more districts therein, including some appropriate name or number), in the county of (naming county), state of Iowa; or, the rural independent school district of (some appropriate name or number), township of (naming township), in the county of (naming county), state of Iowa.

Sec. 2752 The board of directors of a school township shall be composed of one director from each subdistrict. But when there is an even number of subdistricts another member shall be elected at large by all the voters of the school township. When the school township is not divided into subdistricts, a board of three directors shall be elected at large, on the second Monday in March, by all the voters of the school township.

Sec. 2772 The board shall appoint a temporary president and secretary, or either of them, in the absence of the regular officers, and shall prescribe a course of study for the schools of the corporation, make rules and regulations for its own government and that of the directors, officers, teachers and pupils, and the care of the schoolhouse, grounds and property of the school corporation, and aid in the enforcement of the same, and require the performance of duty by said persons not in conflict with law and said rules and regulations, and such rules and regulations shall prohibit the use of tobacco in any form by any student of such schools and such board may suspend or expel such student for any violation of such rule.

Sec. 2773 It may fix the site for each schoolhouse, taking into consideration the geographical position, number and convenience of the scholars, provide for the fencing of schoolhouse sites, determine the number of schools to be taught, divide the corporation into such wards or other divisions for school purposes as may be proper, determine the particular school which each child shall attend, and designate the period each school shall be held beyond the time required by law.

Sec. 2778 The board shall carry into effect any instruction from the annual meeting upon matters within the control of the voters, and shall elect all teachers and make all contracts necessary or proper for exercising the powers granted and performing the duties required by law. But the board

may authorize any subdirector to employ teachers for the schools in his subdistrict. Contracts with teachers must be in writing, and shall state the length of time the school is to be taught, the compensation per week of five days or month of four weeks, and such other matters as may be agreed upon, signed by the president and teacher, and filed with the secretary before the teacher commences to teach under such contract.

Sec. 2785 The board of directors of a school township may authorize the director of each subdistrict, subject to its regulations, to make contracts for the purchase of fuel, the repairing or furnishing of schoolhouses, and all other matters necessary for the convenience and prosperity of the schools in his subdistrict. Such contracts shall be binding upon the school township only when approved by the president of the board, and must be reported to the board. Each director shall, between the first and fifteenth days of June in each year, prepare a list of the heads of families in his subdistrict, the number and sex of all children of school age, and by the twentieth day of said month report this list to the secretary of the school township, who shall make full record thereof. The powers specified in this section cannot be exercised by individual directors of independent districts.

Sec. 2800 A township which has been divided into rural independent districts may be erected into a school township by a vote of the electors, to be taken upon the written request of one-third of the legal voters residing in such civil township. Upon presentation of such written request to the township trustees, they shall call a meeting of the electors at the usual place or places of holding the township election, upon giving at least ten days' notice thereof by posting three written notices in each rural independent district in the township, and by publication in a newspaper, if one be published in such township, at which meeting the said electors shall vote by ballot for or against a school township organization. If a majority of the votes cast at such election be in favor of such organization, each rural independent district shall become a subdistrict of the school township, and shall organize as such on the first Monday in March following by the election of a director, notice of which shall be given as in other cases by the secretary of each of the rural independent districts, and the directors so elected shall organize as a board of directors of the school township on the first day of July following, unless that date falls on Sunday, in which case on the day following.

Sec. 2801 The board of any school township may by a vote of a majority of all the members thereof, at the regular meeting in July, or at any special meeting called thereafter for that purpose, divide the school township into subdistricts such as justice, equity and the interests of the people require, and may make such alterations of the boundaries of subdistricts heretofore formed as may be deemed necessary, and shall designate such subdistricts and all subsequent alterations in a distinct and legible manner upon a plat of the school township provided for that purpose, and shall cause a written description of the same to be recorded in the records of the school township, a copy of which shall be delivered by the secretary to the county treasurer and also to the county auditor, who shall record the same in his office. The boundaries of subdistricts shall conform to the lines of congressional divisions of land, and the formation or alteration of subdistricts as contemplated in this section shall not take effect until the first Monday in March thereafter, at which time a director shall be elected for any subdistrict newly formed.

(Sec. 2806 The board of each school corporation shall at its regular meeting in July, or at a special meeting called for that purpose between the time designated for such regular meeting and the third Monday in August, estimate the amount required for the contingent fund, . . . and such additional sum as may be necessary not exceeding five dollars for each person of school age for transporting children to and from school. (Iowa: Supplement Code Annotated, 1913, p. 1161, 1163, 1170–71, 1175, 1182, 1184)

Sec. 2794*a* (*a*) When a petition describing the boundaries of contiguous territory containing not less than sixteen sections within one or more counties is signed by one-third of the electors residing on such territory, and approved by the county superintendent, if of one county, and the superintendent of each if of more than one county, and by the state superintendent of public instruction if the county superintendents do not agree, and filed with the board of the school corporation in which the portion of the proposed district having the largest number of voters is situated, requesting the establishment of a consolidated independent district, it shall be the duty of said board, within ten days, to call an election in the proposed consolidated district, for which they shall give the same notices as are required in section 2746 of the code, and 2750 of the supplement to the code, 1907, at which election all voters residing in the proposed consolidated district shall be entitled to vote by ballot for or against such separate organization. When it is proposed to include in such district a city, or town or village, the voters residing upon the territory outside the incorporated limits of such city, town or village shall vote separately upon the proposition for the creating of such new district. The judges of said election shall provide separate ballot boxes in which shall be deposited the votes cast by the voters from their respective territory, and if a majority of the votes cast by the electors residing either within or without the limits of such city, town or village, is against the proposition to form a consolidated independent corporation, then the proposed corporation shall not be formed. If a majority of the votes so cast in each territory shall be in favor of such independent organization, the organization of the proposed consolidated independent school corporation shall be complated in this section shall not take effect until the first Monday in March as provided in section 2795 of the code, and when so organized shall not be reduced to less than sixteen sections unless dissolved as provided by this act. No school corporation from which territory is taken to form such a consolidated independent corporation shall, after the change, contain less than four government sections, which territory shall be contiguous and so situated as to form a suitable corporation. And where after the formation of such consolidated school corporation, whether heretofore or hereafter formed, there is left in any school township one or more subdistricts each of such subdistricts containing four or more government sections, each of such pieces of territory shall thereby become a rural independent school corporation, and it shall be the duty of the officers of the former school township to call an election in each of such rural independent districts for the purpose of electing school officers in the manner provided by law for the election of officers in rural independent school corporations.

(*c*) It shall be the duty of the school board of any consolidated independent school corporation and school townships maintaining a central school to provide suitable transportation to and from school, for every child of school

age living within said district, and outside the limits of any city, town or village, but the board shall not be required to cause the vehicle of transportation to leave the public highway to receive or discharge occupants thereof. The board shall from time to time, by resolution regularly adopted, number and designate the route to be traveled by each conveyance in transporting children to and from school. The school board may require that children living an unreasonable distance from school shall be transported by the parent, or guardian, a distance of not to exceed two miles, to connect with any vehicle of transportation to and from school; or may, in the discretion of the board, contract with an adjoining school corporation for the instruction of any child living an unreasonable distance from school, and they shall allow a reasonable amount of compensation for the transportation of children to and from the point where they are taken over, or discharged from, the vehicle used to convey them to and from school, or for transporting to an adjoining district. In determining what an unreasonable distance would be, consideration shall be given to the number and age of the children, the condition of the roads, and the number of miles to be traveled in going to and from school. The board shall have the right on account of inclemency of the weather to suspend the transportation of any route upon any day or days when in the judgment of the said board it would be a hardship on the children, or when the roads to be traveled are unfit or impassable.

(*d*) The school board of any consolidated independent school corporation shall contract with as many suitable persons as they deem necessary for the transportation of children of school age to and from school, such contract to be in writing and shall state the number of the route, the length of time contracted for, the compensation to be allowed per week of five school days, or per month of four school weeks, and may provide that two weeks' salary shall be retained by the board pending full compliance therewith by the party contracted with, and shall always provide that any party or parties to said contract and every person in charge of vehicles conveying children to and from school, shall be at all times subject to any rules or regulations said board shall adopt for the protection of the children, or to govern the conduct of the person in charge of said conveyance.

(*f*) Whenever a petition signed by one-third of the electors in a consolidated independent school corporation asking that said district be dissolved and describing the boundaries of the district or districts proposed to be organized out of the territory then included in such consolidated independent school corporation and having the approval of the county superintendent, if one county, and the superintendent of each if more than one county, and by the state superintendent of public instruction if the county superintendents do not agree, is filed with the board of said consolidated independent district, it shall be the duty of said board within ten days to call an election for which they shall give the same notices as are required in section 2746 of the code, and 2750 of the supplement to the code, 1907, at which election all voters residing within the district shall be allowed to vote by ballot for or against such dissolution. If a majority of all votes cast at said election be in favor of dissolving the consolidated district, same shall be dissolved and the organization of a new district or districts be forthwith completed by the election of a board of directors as provided by statute; provided, however, that such dissolution shall become effective only when the reorganization of the territory included in the original consolidated district is completed. The

assets and liabilities of any such school corporation thus dissolved shall be equitably divided as provided in section 2802 of the supplement to the code, 1907.

(*g*) Any person driving, managing, or in charge of any vehicle used in transporting children to and from school, in any consolidated independent school corporation, who shall be found guilty of violating any of the rules and regulations adopted by the board of said school for the guidance of any person in charge of such conveyance, shall be guilty of a misdemeanor, and for the first offense shall be fined not less than five dollars or more than ten dollars and for a subsequent offense shall be fined not less than twenty-five dollars or more than fifty dollars and shall be dismissed from the service. (Iowa: Supplemental Supplement Code, 1915, p. 262–65)

Sec. 2157-*g* The persons to whom free tickets, free passes, free transportation and discriminating reduced rates may be issued, furnished, or given are the following, to wit:

(*o*) school children to and from public or parochial schools; (Iowa: Supplement Code Annotated, 1913, p. 823)

Sec. 1072 . . . On the first Tuesday in April in the year 1915, and each third year thereafter, and whenever a vacancy occurs in the office of county superintendent of schools, a convention shall be held at the county seat for the purpose of electing a county superintendent of schools, at which convention each school township, city, town or village independent district and each independent consolidated district in the county shall be entitled to one vote. Each such school corporation shall be represented at the convention by the president of the school board, or in his absence or inability to act, by some member of such school board, to be selected by the board. It is further provided, however, that where a congressional township is composed in whole or in part of rural independent districts that such rural independent districts shall be entitled to one vote in the convention, which vote shall be cast by such person as may be selected by the presidents of the component rural independent districts within such township at a meeting to be held at such time and place as the county auditor shall fix in the written notice hereinafter provided for. All representatives to such convention shall serve until a county superintendent is elected and qualified. (Iowa: Supplement Code, 1913, p. 387)

District System

Sec. 2745 The affairs of each school corporation shall be conducted by a board of directors, the members of which in all independent school districts shall be chosen for a term of three years, and in all subdistricts of school townships for a term of one year.

Sec. 2751 The meeting of the voters of each subdistrict of a school township shall be held annually on the first Monday in March, and shall not organize earlier than nine o'clock a. m., nor adjourn before twelve o'clock m. Notice in writing of the time and place of such meeting and the amount of schoolhouse tax to be voted shall be given by its directors, or if there is none by the school township secretary, by posting in three public places in the subdistrict for five days next preceding the same. The voters shall select a chairman and secretary of the meeting who shall act as judges of election, and shall also elect a director for the subdistrict by ballot. The vote shall be canvassed by the judges of election, and the person receiving the highest vote shall be declared elected. (Iowa: Code Annotated, 1897, p. 933, 935)

MICHIGAN

Township and District System

Sec. 10036 . . . Whenever a majority of the qualified school electors in any organized township votes in favor of organizing said township into a single school district, such township shall, after the second Monday in July thereafter, be a single school district and shall be governed by the provisions of the act, and in case there are one or more graded school districts in the township having a population of nine hundred or less, the qualified school electors in such graded districts shall have the right to sign the petition hereinafter mentioned, and vote on the question of the establishment of such township district, and such graded districts shall become a part of the township district. The question of changing any organized township into a single school district to be governed by the provisions of this act, shall not be submitted to the qualified school electors of said township until a petition therefor, signed by one-fourth of the qualified school electors of such township, requesting the submission of such propostion, shall be filed in the office of the township clerk. Upon the receipt and filing of such petition, it shall be the duty of the township clerk to call a meeting of the township board and it shall be the duty of the township board of such township to attend such meeting, which shall be held not more than five days after the filing of such petition. It shall be the duty of the said township board at such meeting to consider the said petition with the names appearing thereon, and if it be found and determined that one-fourth of the qualified school electors of said township have signed the said petition requesting that the said township of which they are residents be organized as a single school district under the provisions of this act, it shall be the duty of the township board to call an election at which the question of the organization of the said township into a single school district shall be submitted to the qualified school electors of such township. Such election shall be called by the township board within thirty days after the meeting of the township board at which it is determined that the petition herein provided for is sufficient: provided, however, that if any such petition is determined to be sufficient not more than four months and not less than twenty days prior to the annual township election, such question shall be submitted at the annual township election. Notice of such election, whether it be of a special or of the annual election, shall be given by the township board by posting notices thereof in at least five public places in the township and at least one notice in each organized school district in the township which notice shall state that at such election, giving the date, the question of organization of the township into a single school district shall be submitted to the qualified school electors of the township. The ballots upon which such question shall be submitted shall be in the following form: Shall .....(name of township) township be organized into a single school district? ( ) Yes. Shall .....(name of township) township be organized into a single school district? ( ) No. Each ballot which has a cross marked in the square to the left of the word "Yes" on any such ballot shall be counted in favor of the organization of such township into a single school district, and each ballot which has a cross marked in the square to the left of the word "No" shall be counted against the organization of such township into a single school district. Any such election shall be conducted by

the township board of election inspectors in the same manner in all respects and the ballots shall be taken, counted, and canvassed in the same manner that is now provided for the counting of ballots under the general election law. If a majority of the school electors of such township voting at such election votes in favor of the proposition, such township shall, after the second Monday in July subsequent to such election, be considered a single school district and shall be governed by the provisions of this act. Whenever a majority of the qualified school electors of any township votes in favor of the organization of any township into a single school district it shall be the duty of the township board to call a township election for the second Monday in July, at which election the trustees for the township school district shall be elected by the qualified school electors of such township. Notice of such election shall be given by the township board by posting notices thereof in at least five public places in the township and at least one notice in each organized school district that on the second Monday in July following trustees for the township school district will be elected, and it shall be the duty of the township board of election inspectors of such township to conduct such first election and perform such duties in connection therewith as may be necessary to carry out the provisions of this act: provided, that if in such township, or as a part of such township, there are fractional school districts already organized, the schoolhouse of which is within the boundaries of the township, such fractional districts shall be considered a part of the township for school purposes, and qualified school electors residing anywhere in such fractional school district shall be qualified to sign the petition for or vote upon the question of the organization of the township district. The township board shall make and file, both with the county clerk and with the county commissioner of schools of the county in which such township is located, a certified copy of the above mentioned petition together with its findings and decision thereon, and when the trustees or district officers shall have been duly elected and shall have filed a written acceptance of office with the township clerk of such township and shall have complied with the general provisions of this act pertaining to the election and acceptance of school officers, the said board of education shall immediately become the custodian of all the property pertaining to the public schools of the township and shall have all the powers and privileges conferred upon school officers by the general laws of this state, and said general laws shall apply and be in force in such district in all particulars not otherwise provided for in this act: provided, that immediately upon the organization of the board of education herein provided for said board shall call a meeting of the officers of the school districts of the township as heretofore existing, if any, and at such meeting there shall be an accounting of the property, records, and funds of such districts and a settlement of the same, and the officers of the several school districts of the township as heretofore existing shall immediately thereafter turn over to the said board of education all books, records, money, property, and other matter or material in their possession and belonging to the public schools of their respective districts to the township board of education and said board shall give to such officers proper receipts, and the secretary of said board of education shall place a full statement of such several settlements in the records of the board of education for said township.

Sec. 10037 . . . All cities organized as school districts and all graded school districts having a population of more than nine hundred shall be exempt from the provision of this act. Their boundaries shall remain the same and they shall continue to administer the public schools of such city or graded district in the same manner as heretofore provided by statute: provided, that if any such city or graded school district shall desire to give up its own organization as a school district and become a part of the township district, and such district and the other district or districts of the township shall respectively so express themselves by ballot by a majority vote of the legal voters of each district at an annual or special meeting of each district, the superintendent of public instruction shall have authority to declare the organization of such city or graded school district for school purposes dissolved, and he shall make such declaration in writing and serve the same upon the officers of the township district and upon the officers of such city or graded district, and such officers shall immediately turn over to the board of education of such township all the building, property, appurtenances, money, and material heretofore belonging to such city or graded district to the board of education of the township district, and thereafter such city or graded district shall be a part of the township district and controlled by the township board of education as herein provided.

Sec. 10038 . . . The officers of said township district shall consist of five trustees, elected at large, who shall constitute the board of education of said district, and the regular term of office shall be three years. Any qualified voter in the district whose name appears upon the assessment roll and who is the owner in his own right of the property so assessed shall be eligible to election or appointment to office in such district: provided, that where a husband and wife own property jointly, if otherwise qualified, each shall be eligible to election or appointment to school office.

Sec. 10044 . . . The board of education shall have the following powers and duties:

a To fill any vacancies that may occur in the office of trustee until the next annual meeting, and the person or persons so appointed shall file his acceptance and affidavit as hereinbefore provided:

b To purchase or lease in the name of district such site or sites for schoolhouses as may be necessary, out of the fund provided for that purpose, and make sale of any site or other property of the district, when lawfully directed to do so by the qualified voters: provided, that the board shall not build a stone or brick schoolhouse upon any site without having first obtained a title in fee to the same or a lease for at least ninety-nine years, nor shall a frame school house be erected on any site for which the board has not secured a title in fee or a lease for at least fifty years, and in all cases where school sites are leased the board shall reserve the privilege of removing the school property from the site on the expiration of the lease;

c To estimate the amount of money necessary to be raised for buildings and sites and report same to the voters at the annual meeting;

d To vote the taxes necessary in addition to other school funds for teachers' wages which shall be accounted for under the title of "general fund;" and if no high school be established, to vote such taxes as may be necessary to pay the tuition of any and all children of high school age resident in such township, to high schools already established, and to vote

such taxes as may be necessary for the regular running expenses of the school, which shall include school furnishings and all appendages, library, the care of school property, record books and blanks, and all apparatus and material which may be necessary in order that the schools may be properly managed and maintained, and such taxes when collected and received by the treasurer of the board shall be accounted for under the title "general fund." All moneys received from penal fines for library purposes and all moneys received for buildings and sites shall be kept in separate accounts under proper title: provided, that when the district or the board has voted a tax for any legal purpose and the money is needed before the tax can be levied and collected the board may borrow on the warrant of the district a sum not to exceed the amount of tax voted for such purposes;

e Between the second Monday of July and the first Monday of August in each year, to make out and deliver to the township clerk a report in writing, signed by the president and secretary, of all taxes for school purposes voted by the district and by the district board, to be levied on the taxable property of the district;

f To apply and pay over all school moneys belonging to the district in accordance with the provisions of the law regulating the same, and no money raised by tax shall be used for any other purpose than that for which it was raised without the consent of a majority of the taxpaying voters of the district present at an annual meeting or a special meeting, and no moneys received from the primary school interest fund shall be appropriated to any other use than the payment of teachers' wages, except as hereinafter provided, and no money received for teachers' wages shall be paid to any person who is not the holder of a proper certificate of qualification authorizing him to teach, and granted to said person before the commencement of his school. The board shall not apply any moneys received by it from any source for the support or maintenance of any school of a sectarian character, whether the same be under the control of any religious society or made sectarian by the school board;

g To have the care and custody of all school property and to provide suitable school privileges and sanitary conditions for all schools, a suitable water supply and all record books and blanks;

h To specify the studies to be pursued in the schools of the district and adopt a suitable course of study for said schools;

i To select and adopt suitable textbooks for use in the schools and the secretary shall make a record of such adoption. Textbooks once adopted under the provisions of this act shall not be changed within five years except by the consent of a majority of the qualified voters of the district present at any annual or special meeting: provided, that in the adoption of textbooks the board shall provide for instruction in the subject of physiology and hygiene with special reference to the nature of alcohol and narcotics and their effects upon the human system, and sanitary science. Textbooks adopted in this subject shall give at least one-fourth of their space to the consideration of such subjects, and for the high schools such books shall contain at least twenty pages of such matter, and the instruction in this subject shall be given in such manner and at such times as may be suited to the grade of the pupils. The textbooks used in giving such instruction shall first be approved by the state board of education. Each teacher or

superintendent shall report to the board of education at the close of each term or year in regard to the quantity and character of such special instruction in the subject of alcohol and narcotics, and the secretary of the board shall certify to the superintendent of public instruction that such instruction has been given;

j To have the general care of the schools of the district and make and enforce suitable rules and regulations for the general management of the schools and for the preservation of the property of the district, and to purchase at the expense of the district such textbooks as may be necessary for the use of children whose parents are not able to furnish the same. The board may authorize or order the suspension or expulsion from school of any pupil guilty of gross misdemeanor or persistent disobedience, or one having habits or bodily conditions detrimental to the school, whenever in its judgment the interests of the school may demand it;

k The board may admit to the schools of the township any nonresident pupils and determine the rate of tuition of such pupils and collect same. Children who are being cared for at county expense shall be admitted to the school in the township which is nearest the county house or in which the county house may be located, on the same terms that nonresident pupils are admitted. When nonresident pupils, their parents or guardians, pay a school tax in said district such children shall be admitted to the schools of the district, and the amount of such school tax shall be credited on their tuition in a sum not to exceed the amount of such tuition;

l To make rules relative to the taking of census of all children resident in said township district five years of age and under twenty years, and to make all necessary reports and transmit the same to the proper officers as designated by law so that the district may be entitled to its proportion of the primary school fund;

m To fix the length of time school shall be kept in all the schools of the township, which shall be the same for all schools and not less than five months in each year: provided, that all persons, residents of any township school district and five years of age, shall have an equal right to attend any school therein, and no separate school or department shall be kept for any person on account of race or color: provided further, that this shall not be construed to prevent the classifying and grading of the schools according to the intellectual progress of the pupils, such grades to be taught in such separate places as may be deemed expedient;

n To establish and maintain a district library and provide for its care and management;

o To establish and maintain a high school or high schools for the township and determine the qualifications for admission thereto: provided, that if a township high school be not maintained the board of education shall pay out of funds hereinbefore provided for, the tuition of any and all children of high school age who desire to attend high schools in the same township or in adjoining townships: provided further, that if in such township or adjoining townships there be no established high school then the tuition of such children shall be paid in such high school as shall be designated by such township board of education;

p To authorize the secretary to purchase and provide such incidental apparatus and material as may be deemed advisable for the schools, and to audit and order the payment of all accounts for such expenses and material;

q To employ a superintendent of schools for the township, when the same is authorized by a vote of the electors thereof, and to employ such other officers and servants as may be necessary for the management of the schools and school property, and to prescribe their duties and fix their compensation. The superintendent of schools herein provided for shall be the holder of at least a State life certificate or a normal school diploma, or he shall have educational qualifications equivalent thereto and shall be the holder of a diploma from a college or university of recognized standing, and he shall have the following duties:

First, To recommend in writing all teachers necessary for the schools, and to suspend any teacher for cause, until the board of education or a committee of such board may consider such suspension;

Second, To classify and control the promotion of pupils;

Third, To recommend to the board the best methods of arranging the course of study and the proper textbooks to be used;

Fourth, To make reports in writing to the board of education and to the superintendent of public instruction annually or oftener if required;

Fifth, To supervise and direct the work of the teachers;

Sixth, To assist the board in all matters pertaining to the general welfare of the school, and to perform such other duties as the board may determine;

r To hire and contract with such legally qualified teachers as may be required, and all contracts shall be in writing and signed by a majority of the board in behalf of the district. Said contracts shall specify the wages agreed upon and require the teachers to keep a correct record of all school work, the number of pupils, the classification and grading, the aggregate and average attendance and the percentage of attendance, and to furnish the secretary with a correct copy of the same at the close of school. The contracts shall also require the board to provide all proper material and keep the school property in proper and sanitary condition. The contract shall be filed with the secretary and a duplicate furnished the teacher. A contract with a person not holding a legal certificate of qualification shall be invalid and all contracts shall terminate if the certificate of the teacher shall expire by limitation within its term, or if the certificate be suspended or revoked by proper authority: provided, that in case of illness of the teacher or when a legally qualified teacher cannot be found by the board or by the commissioner of the schools, a person otherwise qualified but not holding a certificate may be employed temporarily as a supply, and such supply service shall be paid for from the general fund. A school month within the meaning of the school laws shall consist of four weeks of five days in each week;

s And to do all things needful and necessary for the maintenance, prosperity, and success of the schools of the district and the promotion of the thorough education of the children thereof.

Sec. 10055 . . . The compensation of members of the board of education other than the secretary and treasurer shall be two dollars for attendance at each regular meeting of the board. The secretary and treasurer of said board shall receive such compensation for their services as the board of education may determine, not exceeding one hundred dollars for the treasurer and one hundred and twenty-five dollars for the secretary per

annum. The amount of money necessary for the services of district officers shall be included in the regular budget voted by the board of education and shall be paid from the general fund.

Sec. 10058 . . . The superintendent of public instruction shall have power and is hereby required to remove from office, upon satisfactory proof and after at least ten days' notice to the party implicated, any trustee of any township school district who shall have illegally used or disposed of any of the public moneys entrusted to his charge, or who shall persistently and without sufficient cause refuse or neglect to discharge any of the duties of his office, and in case of such removal it shall be the duty of the said state superintendent to record in the office of the township clerk of such township the resolution or order for such removal, and such record of such resolution or order so entered, or a certified copy thereof, shall be prima facie evidence in all courts and places of jurisdiction of the regularity of such proceedings for removal, and said state superintendent shall file a similar copy of the proceedings in the records of his office: provided, that if the party so removed shall, within thirty days after such removal, institute proceedings before a court of competent jurisdiction for the setting aside of such order for removal from office, or if after said thirty days such proceedings to obtain such removal shall be discontinued or dismissed, the said order for removal from office shall stand and not be subject to attack by any legal proceedings thereafter.

Sec. 10059 . . . When any township district comprising one township shall be divided into two or more townships or when any two townships are consolidated for school purposes, the existing board or boards of trustees shall continue to act for all the townships until the same shall have been organized and the township boards of trustees duly elected and qualified therein. Immediately after such organization the township boards of education of each of the townships shall meet in joint session and direct an appraisal of all the school property of the former township to be made. When such appraisal has been made said township boards of education shall make an equitable division of the existing assets and liabilities of the school districts of such former township, basing their apportionment upon the amount of taxable property in the township divided, as shown by the last assessment roll of such former township. When a township district shall be altered in its limits by annexing a portion of its territory to another township or townships, the township boards of education of such township shall, immediately after such alteration, meet in joint session and make an equitable division of the assets and liabilities of the school districts of the township from which the territory has been detached, basing their division upon the amount of taxable property, as the same shall appear upon the last assessment roll of such township.

Sec. 10060 . . . When any ten or more qualified voters in any township district shall feel themselves aggrieved by any action, order or decision of the board of education with reference to the formation of any school, the division or arrangement of any territory, or location of the schools, or the maintaining of school in any part of said district, they may, at any time within ninety days from the time of such action on the part of said board of education, appeal from such action, order or decision of said board of education to the state superintendent of public instruction, and notice of

such appeal shall be served on the secretary of the board of education. The superintendent of public instruction, upon the receipt of such appeal, shall have power to entertain such appeal, and review, confirm, set aside or amend the action, order or decision of the board of education thus appealed from, or if in his opinion the appeal is frivolous or without sufficient cause, he may summarily dismiss the same. Said state superintendent of public instruction, before acting upon such appeal, may visit the locality or appoint some one to do so, and investigate carefully the action, order or decision and its effect upon the district and the conditions surrounding the same, and he or his appointee shall give a hearing at some place within the county where such township district may be located and to such hearing he may summon the board of education, the complainants and any persons who may have knowledge of the matter at issue. After the hearing and due consideration, said superintendent shall render his decision which shall be final. (Michigan: Howell's Annotated Statutes, v. 4, p. 4023–27, 4030–34 and 4040–43)

Sec. 10081 The district board or board of education of any school district which does not maintain a high school shall have authority and is hereby required to vote a tax sufficient to pay the tuition to one of the three nearest high schools of any children of school age residents of said district, at the time of giving notice as hereinafter provided, who have completed the studies of the eight grades, not exceeding in amount twenty dollars per pupil per year, unless the voters appropriate a larger sum at the annual school meeting, and may vote a tax to pay the transportation during school days of such children. (Michigan: Howell's Statutes, v. 4, p. 4049)

District System

Sec. 9867 . . . The township board of each township shall have authority to divide the township into such number of school districts as may from time to time be necessary, which districts it shall number, and it may regulate and alter the boundaries of the same as circumstances shall render proper; and each district shall be composed of contiguous territory and be in as compact a form as may be. Districts heretofore organized shall remain and have the same boundaries as at the time of the passage of this act, subject to change hereafter in the discretion of the township board.

Sec. 9887 . . . At the first meeting in each school district there shall be elected by ballot a moderator for the term of three years, a director for two years, and a treasurer for one year; and on the expiration of their respective terms of office, and regularly thereafter at the annual meetings, their several successors shall be elected in like manner for a term of three years each. The time intervening between the first meeting in any school district and the first annual meeting thereafter shall be reckoned as one year.

Sec. 9899 . . . The district board shall hire and contract with such duly qualified teachers as may be required; and all contracts shall be in writing and signed by a majority of the board in behalf of the district. Said contracts shall specify the wages agreed upon and shall require the teacher to keep a correct list of the pupils, grading and age of each, attending the school, and the number of days each pupil is present, the aggregate attendance, average daily attendance and percentage of attendance, and to furnish the director with a correct copy of the same at the close of school.

Said contract shall be filed with the director and duplicate copy of the contract shall be furnished to the teacher. No contract with any person not holding a legal certificate of qualification then authorizing such person to teach shall be valid, and all such contracts shall terminate if the certificate shall expire by limitation and shall not immediately be renewed, or if it shall be suspended or revoked by proper legal authority. A school month within the meaning of the school laws shall consist of four weeks of five days in each week, unless otherwise specified in the teacher's contract. (Michigan: Howell's Statutes, v. 4, pp. 3940, 3951, 3955 and 3956)

NORTH DAKOTA

Township and District System

Sec. 1141 . . . The county commissioners of each county in this state shall organize into a school district any territory not, at the taking effect of this act (sections 1105–1422), already organized into a school district upon being petitioned so to do by at least one-third of the residents of such territory having the care and custody of any child of school age; provided, such territory shall consist of not less than one congressional township and shall have at least twelve thousand dollars in taxable property and at least ten children of school age residing therein.

Sec. 1144 . . . In any county in this state, if a civil township, having less than fifteen persons of school age residing therein, by reason of the irregular course of natural boundary, contains less than twelve square miles of territory, it shall constitute a portion of the adjacent school district with which it has the longest common boundary line. (North Dakota: Compiled Laws Annotated, 1913, v. 1, pp. 276–77)

Sec. 1145 . . . Each school district constituted or formed under the provisions of this article, shall be designated and a school district as distinguished from a civil township or congressional township and shall be named as follows: Each school district which consists of a civil township shall be named ".....school district of.....county, state of North Dakota," with the name of the civil township inserted in the blank before the word "school" and the name of the county in which it is situated inserted before the word "county." Each school district which consists of territory not organized into a civil township, but which has already a distinctive name, may by a majority vote at any annual school election, after such territory has been organized into a civil township, change such distinctive name to conform to the name given the civil township. Each school district consisting of territory not organized into a civil township which has no distinctive name shall be named "school district no..... of .....county, state of North Dakota," which is organized for school purposes under the district system at the taking effect of this act, the several school districts shall retain and be known by the number which they have respectively at the time of the taking effect of this act and any school district hereafter formed in any such county shall be known by the number next higher than that of the highest preexisting numbered district. (North Dakota: Laws 1915, ch. 134, p. 171–72)

Sec. 1146 . . . The board of county commissioners and county superintendent of schools may change the boundaries of any school district or

consolidate two or more districts already organized if in their judgment such change is desirable or necessary upon being petitioned so to do by a majority of the school voters residing in the districts whose boundaries will be affected by such change. (North Dakota: Compiled Laws Annotated, 1913, v. 1, p. 277)

Sec. 1151 . . . On the first Tuesday in June of each year there shall be elected one school director for the term of three years and on the first Tuesday in June of each even numbered year a school treasurer for the term of two years. Such officers shall hold their respective offices from the second Tuesday in July following their election for the number of years respectively for which they were elected, and until their successors are elected and qualified. At the first election for the organization of a new school district there shall be elected at large for such school district three directors, one to serve until the first annual election, one to serve until the second annual election thereafter and one to serve until the third annual election thereafter, and a school treasurer to serve until the annual election in the next even numbered year and until his successor is elected and qualified. (North Dakota: Compiled Laws Annotated, 1913, v. 1, p. 278 and 279)

Sec. 1173 . . . The district school board shall have the general charge, direction and management of the schools of the district, and the care, custody and control of all the property belonging to it, subject to the provisions of this chapter; provided that in the employment of teachers, no person related by blood or marriage to any member of the district board shall be hired without the unanimous consent of the board. (North Dakota: Compiled Laws Annotated, 1913, v. 1, p. 283)

Sec. 1174 . . . It shall organize, maintain and conveniently locate schools for the education of children, of school age within the district, and change or discontinue any of them as provided by law.

Sec. 1175 . . . It shall make all necessary repairs to school houses, outbuildings and appurtenances, and shall furnish fuel and all necessary supplies for the schools and provide for janitor service. (North Dakota: Compiled Laws Annotated, 1913, v. 1, p. 284)

Sec. 1176 . . . The district school board shall, with the approval of the county superintendent of schools, furnish to each school all necessary and suitable furniture, maps, charts, globes, blackboards, and other school apparatus, including any dictionary which is recognized as a standard authority. The school register and all school blanks used shall be those furnished by the state department of public instruction. It shall appropriate and expend each year not less than ten ($10), or more than twenty-five ($25), for each school of the district for the purpose of school library, to be selected by the school board and the teacher, from any list of books authorized by the superintendent of public instruction, and furnished by him to the county superintendent for that purpose; provided, that all books purchased for the library shall be bound in cloth or some material equally as durable; provided further, that when a school board of a common school, has purchased and has in their library two hundred books as afore provided, that the school board having such school under their supervision shall be obliged to expend not less than five dollars ($5) annually, until such library shall contain, in good condition, three hundred volumes, after which

said school board shall not be obliged to purchase so as to increase the number, but shall keep the books in good condition, and replace annually as many books as may become lost or destroyed. (North Dakota: Laws 1915, ch. 132, p. 170)

Sec. 1177 . . . It shall have the care and custody of the library and may appoint as librarian any suitable person, including one of their number, but whenever practicable, the library shall be kept in the school house and always so when school is in session.

Sec. 1178 . . . It shall employ the teachers of the school district and may dismiss a teacher at any time for plain violation of contract, gross immorality or flagrant neglect of duty. No person shall be permitted to teach in any public school who is not the holder of a teacher's certificate or a permit to teach, valid in the county or district in which such school is situated, and every contract for the employment of a teacher must be in writing and such contract must be executed before such teacher begins to teach in such school; provided, that no teacher holding a valid certificate shall receive less than forty-five dollars per month. Nothing in this section shall be construed to mean that teachers holding the same grade certificate must necessarily receive the same salary.

Sec. 1179 . . . It shall have the power to admit to the schools in the district, pupils from other districts when it can be done without injuring or overcrowding such schools, and shall make regulations for their admission and the payment of their tuition. It shall have the power to arrange with the board of another district for sending to such district such pupils as can conveniently be taught therein, for paying their tuition, and for arranging the duty of the board of any district to arrange for sending to such district and paying for their transportation to and from the school in such district; and when petitioned by a majority of the voters of a district it shall be such pupils as can conveniently be taught therein, for paying their tuition and for arranging and paying for their transportation to and from the school in such district. It shall have the power to admit to the schools in the district, pupils residing in unorganized territory adjacent to the district, and to arrange with the parents or guardian of such pupils for paying their tuition; but in no instance shall a board refuse privileges to or collect tuition from pupils residing in such adjacent unorganized territory, if the parents of such pupils are property holders in the district and pay taxes. It shall also have the power to make proper and needful rules for the assignment and distribution of pupils to and among the schools in the district, and their transfer from one school to another.

Sec. 1180 . . . It shall assist and cooperate with teachers in the government and discipline of the schools, and may make proper rules and regulations therefor. It may suspend or expel from school any pupil who is insubordinate or habitually disobedient, but such suspension shall not be for a longer period than ten days nor such expulsion beyond the end of the current term of school.

Sec. 1181 . . . Subject to the approval of the county superintendent, it shall have power to determine what branches, if any in addition to those required by law shall be taught in any school of the district.

Sec. 1182 . . . It shall have power to levy upon the property in the district a tax for school purposes of not exceeding thirty mills on the dollar

in any year, which levy shall be made by resolution of the board prior to the twentieth day of July. The clerk shall immediately thereafter notify in writing the county auditor of the amount of tax so levied. It shall not have power to abate or reduce the amount of tax so levied after the county auditor has been notified of the amount of such levy. (North Dakota: Compiled Laws Annotated, 1913, v. 1, p. 284–86, 288)

Sec. 1190 . . . The district school board may call, and if petitioned by one-third of the voters in the district, shall call an election to determine the question: (1) "To consolidate two or more schools or the territory usually served by two or more schools and select a site and provide a suitable building," or (2) "to select a school already established and, if necessary, make suitable additions thereto to accommodate the pupils of the school to be vacated."

Said election shall be conducted, both as to notices and as to manner of canvassing the votes, in the same manner as the annual school elections. If a majority of the votes cast at such an election are in favor of either proposal, then the board shall carry out the decision of the district within four months thereafter.

In the event of carrying out either proposal prior to or after the passage of this act, it shall be the duty of the board to provide for the transportation of the pupils at public expense to and from the consolidated school, except to those pupils living less than two and one-half miles from such school; and it shall also be the duty of the board, if deemed expedient, to move to the site selected schoolhouses already built or to sell such schoolhouses. (North Dakota: Laws 1915, ch. 127, p. 166)

WISCONSIN

Township-District System

Sec. 412 . . . The town board shall have power to alter or unite existing and to form new districts. The territory of a district shall be contiguous. If a district contract debt it shall not be so altered by taking its territory as to leave such debt exceeding five per cent of the last assessed valuation of the taxable property remaining therein.

Sec. 415 . . . If a district is to be formed from adjoining towns the boards of such towns shall meet, act together and make their joint written order describing the territory embraced in such district, signed by at least two of the supervisors of each town, file the order with the town clerk of each town, deliver the notice of formation to a taxable inhabitant of such district, and cause the same to be served and returned as prescribed in section 413; and such district may be altered only by the joint action of such town boards as provided in section 418. Districts become joint by the division of a town without other action.

Sec. 417 . . . The word district as used in this chapter, unless otherwise defined, means school district, and a district lawfully organized is a body corporate and possesses the usual powers of a public corporation by the name and style of school district (joint) school district number ....., of the town (towns) of ....., name of the town (towns) in which the district is situated. Such number shall be designated by the town board or boards in the order of the formation thereof. The board shall make its contracts in its corporate name. Provided, however, that when the terri-

tory embraced in any district or districts shall have been heretofore or shall hereafter be organized into a village or city, such district shall be known by the same name as theretofore but with the name of such village or city substituted in lieu of the name of such town, and the use heretofore of the name of such village or city in lieu of the name of such town in the designation of such a school district is hereby legalized and confirmed.

Sec. 419–*b* . . . Whenever an application in writing, signed by at least one-third of the legal voters in each of two or more school districts, shall be filed with the chairman of a town board of supervisors or the president of a village board of trustees or mayor of the city in which any part of such whole or joint school districts are situated, requesting the town board or boards of supervisors, or the town board or boards of supervisors and the village board of trustees or city council of any of the municipalities included wholly or in part within the boundaries of such school districts, to call a meeting of the town board or boards of supervisors, or the town board or boards of supervisors and the village board of trustees or city council, to consider the question of altering the boundaries of such school districts and forming in lieu thereof one consolidated school district, it shall be the duty of the officer with whom such application or petition has been filed, to fix a time for the meeting of the town board or boards of supervisors, or the town board of supervisors and the village trustees for a meeting of the town board of supervisors or for a joint meeting of the town boards of supervisors or town boards of supervisors and the village board of trustees, or city council, in which any part of such whole or joint school district may be situated, which time shall not be less than ten nor more than twenty days after the presentation to such officers of such petition or application.

Sec. 419–*e* . . . In case two or more school districts shall be ordered consolidated, and in case the electors and school board of such consolidated school district shall maintain during any school year a first class rural school, a state graded school or free high school, and the grades below a free high school, and the electors of such consolidated school district shall direct the school board to transport all persons of school age living more than two miles from the school in such district, that may desire to attend school, then the state may repay to such school district ten cents per day for each such person living more than two miles from school, the distance to be measured by the nearest traveled highway, that was so transported to and attended school regularly for at least six months during the school year.

Sec. 419–*f* . . . In case the electors of any such consolidated school district shall desire to take advantage of the provisions of sections 419–*b* to 419–*h*, inclusive, relating to transportation, they may make arrangement with the parents, guardians, or other persons to transport children living more than two miles from school; providing, that such parents, guardians or other persons shall provide for the transportation of the children in a comfortable and convenient bus or wagon well supplied with protection against inclement weather, and shall actually transport or provide for the transportation of such children to the school for at least six months.

Sec. 419–*g* . . . Any board of the consolidated school district entitled to aid under the provisions of sections 419–*b* to 419–*h*, inclusive, shall, on or

before the fifteenth day of July in each school year make under oath a report to the state superintendent giving the name of each pupil transported more than two miles, the number of days each such pupil was transported, the mode of transportation, and the total amount claimed by the district on account of all pupils residing more than two miles from school for whom transportation or transportation and tuition have been paid. Upon receipt of such report the state superintendent shall certify to the secretary of state the amount due such district, and the secretary of state shall thereupon issue a warrant in favor of such district, for such amount which shall be paid by the state treasurer to the treasurer of the district from the school funds provided for by section 1072*a* of the statutes.

Sec. 419–*h* . . . To carry out the provisions of this act there is hereby appropriated annually, out of the moneys assessed and collected under the provisions of section 1072–*a* of the statutes, a sum sufficient to meet all the approved claims coming under the provisions of sections 419–*b* to 419–*h*, inclusive.

Sec. 430–2 . . . The electors shall also have power to order the board to provide for transportation of any or all pupils residing in the district to and from the school in their district or to and from the school or schools with which contracts for tuition are made.

Sec. 430–3 . . . In all cases where the electors have voted to suspend the school in their district or have directed the board to pay for tuition or for transportation they shall provide by tax upon the district, a sum sufficient to meet the cost of the tuition or the transportation or both; provided, that if any district at its annual or at a subsequent special meeting prior to the third Monday of November following shall not vote a tax sufficient to pay for tuition or transportation or both for the time during which the school is suspended, the district board, on or before the Wednesday next following said third Monday of November, shall determine the sum necessary to pay for tuition or transportation or both, as the case may be, and the district clerk shall at once certify to the town clerk the amount so fixed and the town clerk shall assess said amount as other district taxes are assessed.

Sec. 430–4 . . . It shall also be lawful for the electors of any school district to authorize the school board or town board of school directors to enter into an agreement with the parent, guardian or other person in charge of any pupil to compensate such parent, guardian or other person for transportation, or providing for the transportation of any pupil or pupils to and from school, and to enter into contracts for the transportation to and from school of all persons of school age who attend, and to levy a tax therefor; provided, that in all cases where the distance from the home of the pupil or pupils, who are to be transported, is two miles or less by the nearest traveled highway, the sum per pupil so paid shall be such as may be authorized by the electors, and in all cases where the distance is more than two miles the state may be called upon to pay five cents per day for each such pupil transported regularly to and from school in some reasonable and comfortable manner for a period of not less than five months. The school board or the town board of school directors and the principal teacher of the school in which such pupil is enrolled shall, on or before the fifteenth day of July of each year, make under oath a report giving the name of each

pupil transported more than two miles, the number of days such pupil was transported, the mode of transportation and the total amount claimed by the district on account of all pupils residing more than two miles from school, for whom transportation or transportation and tuition have been paid.

Sec. 430–5 . . . Upon receipt of such report the state superintendent shall certify to the secretary of state the amount due such district and the secretary of state shall thereupon issue a warrant in favor of such district for such amount which shall be paid by the state treasurer to the treasurer of the district from the school funds provided for by section 1072-*a* of the statutes.

Sec. 431 . . . The officers of the district shall be a director, treasurer and clerk, who shall be residents of the district and hold their respective offices for three years and until their successors have been elected or appointed, but not beyond ten days beyond the expiration of their term of office without being again elected or appointed; provided, that at the first election of such officers in any newly organized district the clerk shall be chosen for one year, the treasurer for two years and the director for three years; and thereafter each officer shall be chosen for three years. Any person present at a meeting at which he shall be elected one of the board shall be deemed to be notified thereof; and any person so elected and not present shall be notified thereof by the clerk of said meeting within five days thereafter; and unless each person elected and notified shall within ten days after his election file with the clerk his refusal in writing to accept the office he shall be deemed to have accepted the same.

Sec. 434 . . . When lawfully directed by the electors the board shall purchase or lease the site for a schoolhouse designated by the district, build, hire or purchase a schoolhouse out of the funds provided for that purpose, and sell and convey any site, schoolhouse or other property of the district.

Sec. 435 . . . The board shall have the care and keeping of the schoolhouse, books, apparatus and other property of the district, except that especially confided by law to the clerk, and before each annual meeting they shall make and deposit with the clerk of the district an inventory thereof; keep the schoolhouse in good condition and repair, and provide all necessary appendages during the time a school shall be taught therein.

Sec. 438 . . . The board shall contract with qualified teachers, specify in the contract the wages per week, month or year to be paid, and when completed file the contract, with a copy of the certificate of the teacher so employed attached thereto, with the clerk. No contract with any person not holding a diploma or certificate authorizing him to teach shall be valid; and all such contracts shall terminate if the authority to teach expire by limitation and be not renewed or be revoked.

Sec. 496–*q* . . . Whenever the electors of any rural school district maintaining a one or two department rural school shall direct the school board or the town board of school directors to close the district school, and provide transportation and tuition for all persons of school age, who may desire to attend school, at a district maintaining a one or two department rural school, or a state graded school, or the grades below the free high school in a free high school district, each such rural school district shall receive special state aid in the sum of one hundred fifty dollars annually upon complying with the following conditions:

1 Transportation and tuition shall be provided for at least thirty-two weeks including legal holidays for all persons of school age desiring to attend school during the school year.

2 The average daily attendance of the pupils transported under the provisions of this act from any district or subdistrict to the school in any rural school district, or to a state graded school, or to the grades in a district maintaining a free high school shall be at least eighty per cent of the entire number enrolled for transportation to such school during each term of school.

3 The district board shall in all cases where the school is closed and transportation is provided by a team, enter into a written contract in the name of the district with one or more persons, whereby it is agreed that such person or persons are to safely and carefully carry or provide for carrying the children to and from the school or schools in the district where provision has been made for their schooling.

4 The driver of each transportation wagon shall be of good moral character, trustworthy and responsible; shall furnish a safe team and suitable and comfortable bus or wagon well supplied for protections against stormy and inclement weather; such driver shall have control of and be responsible for the good order and behavior of the children while in the conveyance going to and returning from school, and shall prohibit the use of profane or unseeming language upon the part of the pupils, and shall report all cases of insubordination while on the wagon to the parents and to the school board of the district. Be it also understood that in cases where it is practicable conveyance by interurban, steam railway or automobile shall be equivalent for transportation or conveyance by a team.

5 No state aid under the provisions of sections 496-*q* to 496-*t*, inclusive, shall be paid to any district providing transportation and tuition for its pupils at a district maintaining a rural school of one or more departments, unless the school in the district where such nonresident children attend shall be a first-class rural school as defined in sections 560-*f* to 560-*m*, inclusive, and acts amendatory thereof, and it is further provided that in case the district entering into a contract for the schooling of nonresident pupils, according to the provisions of sections 496-*q* to 496-*t*, inclusive, and shall fail to maintain a first-class rural school as provided in sections 560-*f* to 560-*m*, inclusive, then such school districts shall forfeit their rights to collect tuition from the district where such nonresident children reside for such school year or part of a school year that the school in such school district shall not have been maintained as a first-class rural school.

6 The school board of each district taking advantage of sections 496-*q* to 496-*t*, inclusive, shall make annually, on or before the first day of August, a special report under oath to the state superintendent of public instruction showing that the above conditions have been complied with, and this report shall give the names and ages of the persons transported, the number of days each such person was transported and attended school, the rate of tuition paid and the amount of tuition paid for each person.

7 It shall be the duty of the county superintendent of schools in any county where a rural school takes advantage of the provisions of sections 496-*q* to 496-*t*, inclusive and provides transportation and tuition for persons of school age at a rural school, to report annually to the state superintendent upon the blanks furnished by him, such information as he may request for

the purpose of ascertaining if the rural school in such district during the year for which aid is demanded was maintained as a first-class rural school, according to the provisions of sections 560-*f* to 560-*m*, inclusive.

8 Upon the receipt of such sworn statement of the school board and in case of the attendance of the pupils at a rural school of a satisfactory report from the county superintendent of schools, it shall be the duty of the state superintendent to certify to the secretary of state the amount due each such school district under the provisions of sections 496-*q* to 496-*t*, inclusive. It shall then become the duty of the secretary of state to draw his warrant for the amount certified in favor of the treasurer of each such school district.

Sec. 496–1 . . . Whenever fifteen per cent of the electors of any rural school district, and one or more contiguous school districts within or outside of an incorporated village shall petition therefor, the respective school boards shall meet at a place designated by the school board of the petitioning district having the largest population to fix a time for an election to determine whether the district schools within the districts shall be consolidated. They shall fix the date of the election at not less than two, nor more than four weeks from the time of their meeting and notify the district clerks of the date. Such election shall be called for eight o'clock in the afternoon. The district clerks of the respective districts shall post the notices of election as notices of school district meetings are posted. The elections shall be held by the school officers of the respective districts by written ballots. They shall report the result of the election in their respective districts to the clerk of the district in which the meeting to fix the time of the election is held, within three days after the election. The respective school board one week after the election shall meet in the same manner and place as for calling the election and shall canvass the returns.

2 If a majority of those of each district voting at the election vote in favor of consolidating the district schools in their respective school districts, the territory included constitutes a consolidated rural school district.

3 The school boards at the time of canvassing the returns shall appoint a time and place for the first district meeting and shall post a written notice thereof in at least three public places in each of the several districts which compose the consolidated school district.

Sec. 496–9 . . . The officers of any consolidated rural school district may enter into contracts for the transportation of pupils to the consolidated rural schools maintained under their authority.

Sec. 496–10 . . . The school board of any consolidated rural school district established and formed under the provisions of sections 496–1 to 496–12, inclusive, must provide transportation to and from the consolidated school for all children of school age residing more than two miles from such consolidated school, the distance to be measured by the regularly traveled highway. In case the electors of such consolidated rural school district fail to levy a sufficient amount to enable the school board to provide for the transportation as required by this section, the board shall on or before the second Wednesday in November certify to the town clerk a tax sufficient to meet all obligations arising on account of contracts entered into for the transportation of children living more than two miles from school, which

tax, when so certified to the town clerk, shall be levied and collected as other district taxes are now levied and collected.

Sec. 496–12 . . . It shall also be lawful for the electors to authorize the school board to enter into an agreement with the parent, guardian or other person in charge of any pupil, to compensate such parent, guardian or other person, for transporting any pupil or pupils to and from school, and to enter into contracts for the transportation to and from school of all persons of school age who attend, and to levy a tax therefor. In all cases where the distance from the home of the pupil or pupils who are to be transported is two miles or less by the nearest traveled highway, the sum per pupil so paid shall be such as may be authorized by the electors; and in all cases where the distance is more than one and less than two miles, the state shall pay five cents per day, and where the distance is more than two miles, ten cents per day for each pupil transported regularly to and from school in some reasonable and comfortable manner for a period of not less than five months. The school board and the principal teacher of the school in which such pupil is enrolled shall, on or before the fifteenth day of July of each year, make under oath a report giving the name and showing the distance and number of days each pupil was transported, the mode of transportation, and the total amount claimed by the districts on account of such transportation.

Sec. 516 . . . 1 Whenever the township system shall be abolished in any town, the town board of supervisors of said town shall meet for the purpose of creating and forming suitable independent districts. Such meeting shall be held between the first day of March and the first day of June, 1912. Due notice giving the time and place (day and hour) of such meeting shall be given in writing to each school officer in the town, and a copy thereof shall be posted in at least four public places in each subdistrict, and another copy affixed to the outer door of each schoolhouse in the town, not less than ten, nor more than fifteen days previous to the day of meeting fixed in the notice. If one or more weekly newspapers are published in the town, publication of the notice in such paper or papers for at least two consecutive weeks immediately preceding the meeting shall answer in place of service and posting of notices.

Sec. 553–*m* . . . 1 Whenever at any annual county school board convention provided for in subsection 9 of section 461, the question of adopting county or district uniform school text books shall be voted upon, the vote shall be taken by school districts and each school district shall be entitled to one vote. If a majority of all the districts in the county or superintendent district is in favor of adopting county or district uniform text books, it shall be the duty of said school board convention to immediately proceed to the election of a county board of education for such county or superintendent district, which board shall be composed of five persons, except as hereinafter provided. And said school board convention shall, at a regular annual meeting every four years thereafter elect five persons who shall constitute said county board of education. School officers residing in school districts not affected by the provisions of this act shall not be entitled to vote on the question of uniformity of text books nor be entitled to participate in the election of the members of the county board of education.

Sec. 553–*m* . . . 2 Whenever it shall be impracticable in any county to elect said board because of a limited number of persons in such county, possessing the qualifications in this act provided, the county school board convention shall elect three persons who shall constitute said board of education.

Sec. 553–*m* . . . 3 The members of the county board of education so elected shall hold their offices for four years and until their successors are elected and qualified.

Sec. 553–*m* . . . 4 The county school board convention shall fill all vacancies occurring in said board of education, excepting vacancies occurring between the annual meetings of said school board convention which shall be temporarily filled by said county board of education.

Sec. 553–*m* . . . 11 Every county board of education shall, between the first day of January and the first day of July, next following the date of their appointment, and every fourth year after the first adoption of text books, meet at the county seat and select and adopt a uniform series of textbooks for their respective counties.

Sec. 553–*m* . . . 25 . . The members of the said county board of education shall be reimbursed their actual and necessary expenses in the performance of their duties; the same to be paid out of any funds of the county not otherwise appropriated. (Wisconsin: Statutes, 1915, p. 249–53, 256–59, 263, 318–21, 324 and 328–31)

LAWS ON COUNTY AND CONSOLIDATED SYSTEM

ALABAMA

Sec. 1 That from and after the third Saturday in November, 1916, the public schools of each of the several counties of the State, except those in incorporated cities and towns, shall be under the immediate direction and control of a county board of education consisting of five members. The county board of education of each county shall be elected by the qualified electors of the county. All members of the county board of education of any county shall be persons of good moral character with at least a fair elementary education, of good standing in their respective communities, and known for their honesty, business ability, public spirit and interest in the good of public education.

Sec. 2 That at the general election of State and county officers in November, 1916, the qualified electors of the county shall elect five members of the county board of education; and provided that the five persons receiving the highest number of votes from the county at large shall be declared the members of the county board of education; provided, that the two members of the board so elected receiving the highest number of votes shall hold office for a term of six years; that the two members receiving the next highest number of votes shall hold office for a term of four years; and that the members so elected receiving the lowest number of votes shall hold office for a term of two years; provided further, that at the general election of State and county officers in November, 1918, and biennially thereafter, a member or members shall be elected for terms of six years to succeed those whose term or terms of office shall expire at that time; provided that any member

of the board of education shall hold office until a successor has been elected and qualified.

Sec. 4 That the county board of education of each of the several counties, elected as herein provided, shall meet in the office of the county superintendent of education of the county within ten days after the election of such board or any member thereof, qualify and organize by electing one of its members president. The president shall be entitled to vote on all questions. The county superintendent of education shall be the secretary and executive officer of the board and shall attend all meetings of the same, but he shall not have the right of a vote in the board.

Sec. 5 That the county board of education shall have entire control of the public schools, unless otherwise provided by law, within their respective counties. They shall make rules and regulations for the government of the schools, see that the teachers perform their duties, and exercise such powers consistent with the law as in their judgment will best subserve the cause of education. The board shall have the right to acquire, purchase, by the institution of condemnation proceedings if necessary, lease, receive, hold, transmit, and convey the title to real and personal property for school purposes, except where otherwise provided, by and in the name of the county board of education, to sue and contract, all contracts to be made after resolutions adopted by the board and spread on its minutes and signed by its president. All process shall be executed by service on the executive officer of the board.

Sec. 6 In addition to the duties hereinbefore prescribed, the county board of education shall perform the following duties: (1) Select a county superintendent of education, prescribe his duties in addition to those required by law, and the amount of his salary; provided, that no member of a county board of education shall be eligible for election as county superintendent of education during the term for which he was elected as a member of the board of education. (2) Elect a county treasurer of public school funds. (3) Elect to hold office until the next regular election as provided under this act, the successor to any member of the county board of education whose place may have become vacant by death, resignation, or other cause; provided, that in case the county board fails for a period of thirty days to fill said vacancy, the State superintendent of education shall have authority to appoint a member to fill the same. At the next general election held in November, a successor shall be elected for the unexpired term as provided by section 2 of this act for the election of other members. (4) Select upon the nomination of the county superintendent of education, assistant superintendents, supervisors and such office force as may be necessary, and fix their salaries. (5) Select teachers for the several schools of the county upon nomination of the county superintendent of education, fix their salaries, erect, repair, and furnish school houses, fix all wages of employees, determine all incidental expenses, and have entire control of the public school funds of the county, except as otherwise provided by law. (6) Fix the boundaries of school districts and locate schools with reference to convenience, efficiency, and economy. (7) Consolidate schools and provide for the transportation of pupils at public expense. (8) Upon the agreement of the boards of education of adjoining counties, authorize a child residing in one county to attend school in another county, and it shall be permitted to do so when the

school in the other county is nearer than any school in its own county; upon the request of parents or guardians, a city board of education and a county board of education may make any just and equitable arrangement for the attendance of the children of the city at the schools of the county, and for the attendance of the children of the county at the schools of the city, and they shall do so when it can be done without injury to the schools of either the county or the city. (9) Control the public school funds as provided by law. (10) Appoint for every school in the county discreet, competent and reliable person or persons of mature years, not exceeding three in number, residing near to the schoolhouse, and having the respect and confidence of the people of the community, to serve as trustee or trustees of the school, to care for the property and to look after the general interests of the school, and to make to the county board of education, through the county superintendent of education, from time to time, reports of the progress and needs of the schools, and of the will and sentiment of the people in regard to the school; but such person or persons shall not be paid for such service out of the public school funds. (11) Enforce compulsory attendance as required by law. (12) Act as promptly as possible on cases of appeal by pupils suspended by teachers. (13) Dismiss county superintendents, and teachers for incompetency, improper or immoral conduct, or inattention to duty, or whenever in their opinion the best interests of the school may require. (14) Select resident persons to enumerate the scholastic population of all children between the ages of seven and twenty-one years as provided by law, and to require that in enumerating the scholastic population, the name of the child, the name of the parent or guardian, the age of the child, the school to which it belongs and the distance to the nearest school, be recorded, and also the fact as to whether the child is able to read and write. White children and negro children shall be reported in separate lists, and in any town or city maintaining a public school system, the board of education of that incorporated city or town, is hereby empowered and required to enumerate the scholastic population of that city or town as provided by law; and in addition to giving the name of the child, and the name of its parents or guardians, and stating whether the child can read and write, the name of the street and number of the house in which it resides shall be given.

Sec. 7 The members of the county board of education shall receive from the public school funds of the county their actual traveling and hotel expenses incurred in attending meetings of the board; provided that such expenditures shall be allowed for not more than twelve meetings in any one year. The members of the county board shall be paid in like manner as provided for the compensation paid to teachers; provided, that they shall not be required to hold state teachers' certificates. County superintendents shall be paid a minimum salary of $1000 a year after September 30, 1915, shall engage in no other form of remunerative work.

Sec. 8 All laws or parts of laws in conflict with the provisions of this act, except such as make provisions for local taxation for school purposes, are hereby repealed, and in case any part of this law is declared unconstitutional, the parts not so declared unconstitutional shall remain in full force and effect as the law of the State. (Alabama: General Acts, 1915, no. 220, pp. 281–248)

FLORIDA

Sec. 328 The officers of the department of public instruction shall be a state superintendent of public instruction, a state board of education, a board of public instruction for each county, a superintendent of public instruction for each county, local school supervisors and treasurers.

Sec. 329 A board of public instruction shall consist of not more than three (3) members, no two of whom shall reside in the same district.

Sec. 341 Each board of public instruction is constituted a body corporate by the name of "The board of public instruction for the county of ....state of Florida," and in that name may acquire and hold real and personal property, receive bequests and donations, and perform other corporate acts for educational purposes.

Sec. 342 Each board before proceeding to any other business, shall complete its own organization. The chairman and secretary shall then make and sign two copies of the proceedings of organization, and annex their affidavits to each that the same is a correct and true copy of the original. They shall file one copy in the office of the clerk of the circuit court of the county, to be by him recorded in the record of deeds, and file the other copy in the office of the state superintendent of public instruction.

Sec. 343 The title to the school property of the county shall be vested in them and their successors in office, except in such special tax school districts as provided for.

Sec. 344 The members of the various county school boards shall be paid from the county school fund for their services four dollars per day, for each day's service, and ten cents per mile for every mile actually traveled in going to and from the county court house by the nearest practicable route.

Sec. 347 Each board of public instruction is directed:

First. To obtain possession of, accept and hold, under proper title, as a corporation, all property possessed, acquired or held by the county for educational purposes, and to manage and dispose of the same for the best interest of education: provided, that nothing in this act shall be so construed as to prevent any special tax school district from holding school property that it has, or may hereafter acquire, for school purposes, or prevent such districts from receiving their portions of money set apart for school purposes.

Second. To locate and maintain schools in every locality in the county where they may be needed, to accommodate, as far as practicable, all the youth between the ages of six and twenty-one years, during not less than four months in each year.

Third. To appoint one supervisor for each school on the recommendation of the patrons, whose duty it shall be to supervise the work of the school and to report to the county superintendent of public instruction monthly the result of his observations.

Fourth. To select and provide a site for each school house of not less than one-half acre of ground in the rural districts, and as nearly that amount as is practicable in the villages or cities. The situation to be dry, airy, healthful and pleasant, also reasonably central and convenient of access for all who should attend the school.

Fifth. To do whatever is necessary with regard to purchasing or renting school sites and premises, constructing, repairing, furnishing, warming, ventilating, keeping in order or improving the school houses, out buildings,

fences, land and movable property, procuring proper apparatus for the schools, grading and classifying the pupils, and providing separate schools for the different classes in such a manner as will secure the largest attendance of pupils, promote the harmony and advancement of the school, and establishing when required by the patrons, schools of higher grades of instruction where the advancement and number of the pupils require them.

Sixth. To employ teachers for every school in the county, and to contract with and pay the same for their services: provided, that schools shall not be located nearer than three miles to each other, unless for some local reason or necessity.

Seventh. To audit and pay all accounts due by the board of public instruction.

Eighth. To keep accurate accounts of all their official acts, proceedings and decisions, of all moneys received, held or disbursed, of all property acquired or disposed of, in a proper set of account books, and a record of the state and condition of each school, and to report the same to the state superintendent of public instruction when required. They shall also at the close of the scholastic year prepare an itemized report of all moneys by them received and disbursed.

Ninth. To prepare and file with the clerk of the circuit court of their respective counties by the first Tuesday after the first Monday in every month, an itemized financial statement showing all sums of money received during the month next preceding, on account of county school funds, and from whom received, and from what source derived, all appropriations made by such board, and for what purpose made, all warrants drawn by such board, in whose favor and for and on what account drawn, describing such warrant by date, number and amount. All such monthly financial statements shall be certified by the chairman of the board of public instruction for the county, and attested by the county superintendent of public instruction, and the said board shall without delay cause the same to be published in a newspaper of the county, when any such newspaper exists: provided, that the cost of such monthly publication shall not exceed two dollars per month; otherwise they shall post the same at the court house and at three other public places in the county.

Tenth. To prescribe, in consultation with prominent teachers, a course of study for the schools of the county and grade them properly; and to require to be taught in every public school in the county over which they preside, elementary physiology, especially as it relates to the effects of alcoholic stimulants and narcotics, morally, mentally and physically; and all persons applying for certificates to teach shall be examined upon this branch of study, under the same conditions as other branches required by law.

Eleventh. To fix the compensation for the services of the county superintendent of public instruction.

Twelfth. To perform all acts reasonable and necessary for the promotion of the educational interests of the county and the general diffusion of knowledge among the citizens.

Thirteenth. To hold regular meetings for the transaction of business, by arrangement with the state superintendent of public instruction, and to convene a special session on emergencies when requested by the county superintendent of public instruction.

Fourteenth. To prepare on or before the last Monday in June of each year, an itemized estimate showing the amount of money required for the maintenance of the necessary common schools of their county for the next ensuing scholastic year, stating the amount in mills on the dollar of taxable property of the county, which shall not be less than three or more than seven mills, and furnish a copy of the statement to the assessor of taxes of the county, and file a copy in the office of the board of public instruction; and the assessor shall assess the amount so stated, and the collector shall collect the amount assessed and pay over the same monthly to the county treasurer, who is also by law school treasurer, to be used for the sole benefit of the public schools.

Fifteenth. To select candidates for admission to the state colleges and seminaries.

Sixteenth. To have school census taken in case the county superintendent of schools shall fail to perform such duty when the same is required to be performed.

Seventeenth. To examine at least twice each year the books and records of the tax collector which relate to the collection of poll taxes, and said board shall require prompt settlement for all poll taxes assessed, together with those not assessed, but collected. Any member of a county school board who neglects to comply with the provisions of this act shall be suspended from office.

Sec. 347*a* That whenever there is no money in the county school fund applicable to the payment of outstanding warrants issued by any county school board in this state, the county boards of public instruction of the several counties in this state are hereby authorized and empowered to borrow money at a rate of interest not to exceed eight per cent (8 per cent) per annum for the purpose of paying all such outstanding warrants and for the further purpose of paying any and all legitimate expenses incurred in operating the schools of said county.

Sec. 349 The county board of public instruction in each county shall divide their respective counties into three county school board districts so as to place in each district, as nearly as practicable, the same number of qualified voters, the lines of said district to be so drawn as to place each election district wholly within one or another of said county school board districts; and the members of the county board of public instruction shall file in the office of the clerk of the circuit court for such county a certificate of their said action, containing a description of the boundaries of said districts, and naming the election districts comprising each county school board district, which certificate shall be published in a newspaper published in the county, or if there be no newspaper published in the county, then by posting at the county court house door for four weeks thereafter.

The county board of public instruction may thereafter change the boundaries of any such districts at a meeting in July of the year of general election, but such change shall be certified in the clerk's office and published as required for fixing such districts in the first instance.

Sec. 350 All vacacies on said board of public instruction shall be filled for the unexpired term by appointment by the state board of education on the nomination of the state superintendent of public instruction. (Florida: Compiled Laws Annotated, 1914, v. 1, p. 125, 127, 128–31)

GEORGIA

Sec. 1478. Each and every county in the State shall compose one school district, and shall be confided to the control and management of a county board of education.

Sec. 1479 The grand jury of each county (except those counties which are under a local system) shall from time to time select from the citizens of their respective counties five freeholders who shall constitute the county board of education. Said members shall be elected for the term of four years, and shall hold their offices until their successors shall be elected and qualified; provided, however, that no publisher of school books, nor any agent for such publisher, nor any person who shall be peculiarly interested in the sale of school books shall be eligible for election as member of any board of education or as county school commissioner: provided further, that whenever there is in a portion of any county a local school system having a board of education of its own, and receiving its pro rata of the public school fund directly from the state school commissioner, and having no dealings whatever with the county board of education, then the members of the county board of education of such county shall be selected from that portion of the county not embraced within the territory covered by such local system.

Sec. 1480 The members of the board of education in each county shall each be paid a per diem not to exceed two dollars for each day's actual service, out of the school fund apportioned to the county; and their accounts for service shall be submitted for approval to the ordinary or county school commissioner, and they shall not receive any other compensation, such as exemption from road and jury duty.

Sec. 1481 Whenever members of a county board are elected or appointed, it shall be the duty of the clerk of the superior court to forward to the state school commissioner a certified statement of the facts, under the seal of the court, as evidence upon which to issue commissions. The evidence of the election of a county commissioner shall be the certified statement of the secretary of the meeting of the board at which the election was held. Any member of a county board of education shall be removable by the judge of the superior court of the county, on the address of two thirds of the grand jury, for inefficiency, incapacity, general neglect of duty, or malfeasance or corruption in office; the judges of the superior courts in this state shall have the power to fill vacancies, by appointment, in the county boards of education for the counties composing their respective judicial circuits, until the next session of the grand juries in and for said counties, when said vacancies shall be filled by said grand juries.

Sec. 1482 The board of education shall elect one of their number president, who shall serve as such during the term for which he was chosen a member of the board. The county school commissioner shall be ex officio secretary of the board. A majority of the board shall constitute a quorum for the transaction of business. It shall be the duty of said secretary to be present at the meetings of the board, and to record, in a book to be provided for the purpose, all their official proceedings, which shall be a public record open to the inspection of any person interested therein; and all such proceedings, when so recorded, shall be signed by the president and countersigned by the secretary.

Sec. 1483 It shall be the duty of the county board of education to hold regular sessions on the first Tuesday of the month succeeding the election, and each three months thereafter, at the court house of the county, for the transaction of business pertaining to the public schools, with power to adjourn from time to time; and in case of the absence of the president or secretary, they may appoint one of their own number to serve temporarily.

Sec. 1484 The county boards of education shall have power to define and regulate the length of the public-school terms of their respective counties, and power to purchase, lease, or rent schoolsites, build, repair, or rent schoolhouses, purchase maps, globes, and school furniture, and make all arrangements necessary to the efficient operation of the schools. The said boards are invested with the title, care, and custody of all schoolhouses or other property belonging to the subdistricts now or hereafter defined, with power to control the same in such manner as they think will best subserve the interests of common schools; and when, in the opinion of the board, any schoolhouse site has been unnecessary or inconvenient, they may sell the same in the name of the county board of education, such conveyance to be executed by the president or secretary of said board, according to the order of the board. They shall have power to receive any gift, grant, donation, or devise made for the use of common schools within their respective counties, and all conveyances of real estate which may be made to said board shall vest the property in said board of education and their successors in office. It shall also be the duty of said board of education to make arrangements for the instruction of the children of the white and colored races in separate schools. They shall, as far as practicable, provide the same facilities for both races in respect to attainments and abilities of teachers and length of term-time; but the children of the white and colored races shall not be taught together in any common or public school of this state. In respect to the building of the schoolhouses, the said board of education may provide for the same, either by labor on the part of citizens of the subdistricts, or by a tax on their property.

Sec. 1485 The county board of education shall constitute a tribunal for hearing and determining any matters of local controversy in reference to the construction or administration of the school law, with power to summon witnesses and take testimony, if necessary; and when they have made a decision, said decision shall be binding upon the parties. Either of the parties shall have the right to appeal to the state school commissioner; said appeal shall be made through the county commissioner in writing, and shall distinctly set forth the question in dispute, the decision of the county board, and the testimony as agreed upon by the parties to the controversy, or, if they fail to agree, upon the testimony as reported by the commissioner.

Sec. 1525 [There shall be, subject to the conditions in this article hereinafter set forth, established in each of the several counties of this state, which, according to the United States census of 1910, contained a population of not less than twenty-three thousand and not exceeding twenty-four thousand, in which the county seat of the county shall be an incorporated city or town of a population, according to said census, of not less than fourteen thousand five hundred and not more than fifteen thousand in which there is an established local school system, a county board of education to be styled the board of education of the county, and said board of county education shall

be charged with the direction and control of the education of the white and colored children of such county, between the ages of six and eighteen years.]

Sec. 1525 (*b*) [On the first day of July following the adoption of this article, in the manner hereinafter provided by any of the counties embraced in the terms of this article, the members of the county board of education of such county then in office, and the members of the board of education of the local system of schools, established for the city or town, which is the county seat of the county, shall, with the mayor of said city, jointly constitute the county board of education provided for in this article, and shall hold office until the expiration of their present terms or until their successors are elected and qualified under the provisions of this article.]

Sec. 1525 (*c*) [The county board of education provided for by this article shall consist of sixteen members, five of whom, after the expiration of the terms of the present members, shall be elected by the grand jury of the county, at the session of the superior court of said county which shall convene immediately before the expiration of the term of each of the said present members or as soon thereafter as practicable by the grand jury at a subsequent session of said court, and the members so elected shall be citizens of said county, resident without the limits of the city or town, that may be the county seat; and ten members who, after the expiration of the terms of the present members, shall be elected by the mayor and council of the city or town that may be the county seat of such county, at the meeting of said mayor and council held in the month immediately preceding the expiration of the terms of said members, or as soon thereafter as practicable, and such members so elected shall be citizens of said county, resident within the limits of the city or town which may be the county seat of such county; and the mayor of the city or town which may be the county seat of such county seat who shall be ex officio a member of said board of education during his term of office. The members of the said board elected by the grand jury shall be distributed as near as may be among the different militia districts of the county, but not more than one member shall be elected from a militia district; the members elected from the city or town which may be the county seat of the county, shall be distributed as near as may be among the different wards of the city, but no more than three members shall be elected from any one ward. Should the terms of office of the members of either the county board or the city board not expire on January first, then the grand jury, in the case of the county board or the city council, in the case of the city board, as hereinafter provided, shall elect a member to fill the vacancy or hold office until the January first following, if there is one vacancy, or if there are more vacancies, then a member shall be elected to fill each vacancy, but the terms of such members so elected shall be so arranged that the expirations shall fall on the first of January with yearly intervals, so that eventually the terms of one member from the county and two from the city shall expire on the first of January each year. Thereafter, and in the case of members whose terms expire on the first of January, members shall be elected for a term of five years. On the first day of July following the adoption of this article, the county board of education, as herein constituted, shall meet and organize by the election of a president of said board a vice president and a secretary and treasurer thereof, and transact such other business as may be necessary for the opening of the schools in Sep-

tember. In case of vacancy in said board of education by death, resignation or otherwise, the vacancy shall be filled by the election of a person by the board to fill the vacancy until the next meeting of the grand jury of the county or the next meeting of the mayor and council of the city or town, which may be the county seat, when such vacancy shall be filled by the grand jury or the city council, as the case may be, the vacancy in each case being filled by the body which had elected the member whose position had become vacant. All persons elected to fill a vacancy caused by death, resignation or otherwise, before the expiration of the term of a member, shall hold for the remainder of the unexpired term.]

Sec. 1525 (*d*) [The county board of education, as herein provided for, shall be and they are hereby created a body corporate and politic, with perpetual succession and with the name "The board of education of ——— county," naming the county, and such board shall have full power and authority to establish and maintain, and from time to time change, modify and alter a system of education for white and colored children in each of the counties which may adopt this article and to carry out and superintend the same; to select, appoint and remove a superintendent and such assistants, teachers and all other employees under said system as they may deem necessary; to prescribe and determine the methods of passing upon the qualifications of such teachers and upon what terms they shall be eligible for election; to fix their compensation and that of the superintendent, assistant superintendents, principals, assistant principals and other officers; to provide schoolhouses, to make by-laws for their own government, and rules and regulations for the government of the superintendent, assistants, teachers and schools under their control; to establish schools in their discretion, to adopt textbooks; to purchase, take, receive, hold and enjoy for the purpose aforesaid, real and personal property by gift, grant, contract, devise, or bequest; to sue and be sued by the name and style aforesaid; to have and use a common seal, and generally shall be clothed with all the rights, privileges, power and powers incident to corporations and necessary for carrying out the purposes of this article including the power to sell property held for school purposes and reinvest the proceeds of such sales upon like uses. Such board shall be liable for all the obligations of the county board of education and of the city board of education at the time this article is adopted.]

Sec. 1525 (*n*) [Upon the request in writing of not less than fifty qualified voters of the county, whose names appear in the last registration list made up by the county registrars of the county, and who are still residents of the county, the ordinary, board of county commissioners, or other tribunal, having charge of county matters of the county, as the case may be, shall call an election to determine whether the provisions of this article shall be adopted by the county, and the ordinary, board of county commissioners, or other tribunal having jurisdiction or authority over the county matters of the county, shall give notice of such election, once a week for four weeks immediately preceding the date of election, in the newspaper in which the sheriff of the county publishes his advertisements, and in said notice shall set forth the title of this act, the date that the election is to be held, and that the question to be determined shall be the adoption of the provisions of this article. Such election shall be held under the same rules and regulations

as now govern in the election of members of the general assembly, and no person shall be allowed to vote at said election until he shall have been duly registered under the laws of this state providing for the registration of voters. The returns of said election shall be, by the manager, made to the ordinary, board of commissioners, or other tribunal calling said election, who shall on the day following the election, or as soon as practicable thereafter, consolidate the returns and declare the result. All persons desiring to vote against the adoption of this article shall have written or printed on their ballots the words "Against county unit system of schools for ——— county," naming the county. All persons desiring to vote in favor of the adoption of this article shall have written or printed on their ballots the words, "For county unit system of schools in ——— county," naming the county. If at said election, two-thirds of the qualified voters of the county voting in said election shall vote in favor of the adoption of the provisions of this article, then said article shall become the law for said county, and there need be no further declaration of the result of said election than a declaration to that effect by the ordinary, board of county commissioners, or other tribunal having jurisdiction of the county matters of such county to whom the returns of said election shall be made.

Sec. 1531 As soon as practicable, it shall be the duty of the county board of education of each county in Georgia to lay off the county into school districts, the lines of which shall be clearly and positively defined by boundaries, such as creeks, public roads, land lines, district lines, or county lines. The school districts thus marked out shall contain an area of not less than sixteen square miles, and where practicable, shall be so shaped as to have the school buildings as near the center as possible, and no territory shall be included whose occupants reside farther than three miles from the school house without written petition of two-thirds of the qualified voters therein: provided, that the board of education may have the right to establish districts with areas less than sixteen square miles where there are natural causes or local conditions that make it necessary to do so.

Sec. 1533 Within ninety days after the board of education has laid off the county as required in section 1531, said board shall order the citizens of the several schools districts to hold an election for the purpose of electing three trustees for each district in the county. The election shall be held at a time and place and in a manner prescribed by the board. The trustees shall be intelligent citizens of good moral character, who are known to be earnest supporters of public education, and they shall serve one for three years, one for two years, one for one year, as the county board of education may determine. In districts containing incorporated towns there may be five trustees, one of whom shall be elected for one year, two for two years and two for three years. The notice of their election shall be filed by the election managers with the county school commissioner, who shall submit the same to the county board of education for their approval. After the local board of trustees have been approved and properly commissioned by the county board, it shall meet immediately and organize by electing one of its number president, and one secretary and treasurer. If the county board should consider any member or members unqualified for the work, they shall refuse to confirm the election of such member or members and require the citizens of a district at a time and place, and in a manner prescribed by the

county board of education, to elect others. At the expiration of the term of office of the members thus elected the citizens of the district shall meet at a time and place, and in a manner prescribed by the county board, and elect their successors, who must be approved by the board as hereinbefore provided, and the election shall be for a term of three years. If any member should refuse to act, or should be guilty of any conduct unbecoming the dignity of a school trustee, the county board of education shall have the right, upon a written complaint of a majority of the voters of the district, to remove said member and have his successor elected as hereinbefore provided. But no trustee shall be removed from office without sufficient proof, and he shall be served with a copy of such complaint at least ten days prior to the day set for the hearing, when such trustee shall be afforded an opportunity to be heard in his defense.

Sec. 1565 (*s*) [The county board of education shall consist of five members as now provided by law and selected by the grand jury as now provided by law, except that the grand jury in selecting such members shall not select one of their own number then in session, nor shall they select any two of those selected from the same militia district or locality, nor shall they select any person who resides within the limits of a local school system operated independent of the county board of education, but shall apportion members of the board as far as practicable over the county; they shall select men of good moral character, who shall have at least a fair knowledge of the elementary branches of an English education and be favorable to the common school system.]

Sec. 1565 (*t*) [The county board of education shall have and exercise all the powers that are now exercised by the county board of education, except as may be herein changed: provided, that the county school superintendent and county board of education shall make rules to govern the county schools of their respective counties. Upon being called together by some one of their number, after their election, they shall organize by selecting a chairman. The county superintendent shall act as secretary of the board, and keep the minutes of their meetings and make a permanent record of the same and do any other clerical work that they may direct him to do. Said board may suspend the county superintendent same as state superintendent, and may suspend teachers same as county superintendents. In each case they may appeal to state board.]

Sec. 1565 (*u*) [The board of education of any county shall have the right, if in their opinion, the welfare of the schools of the county and the best interest of the pupils requires, to consolidate two or more schools located in the same or different districts, into one school, to be located by said board at a place convenient to the pupils attending the same; said schoolhouse to be located as near the center of the district or districts involved as practicable. Whenever two or more schools are consolidated as hereinafter provided, the county superintendent shall call an election of trustees for said consolidated school from the district or districts concerned, said election shall be held in accordance with the provisions of existing law, and the result determined and declared by the board of education.]

Sec. 1565 (*v*) [The county board of education shall have the further power, when the best interests of schools demand to separate or divide any

school district into two or more school districts and to provide for the election of a board of trustees for each of said districts and to do all other things for the government and control of said districts as is herein provided for the organization and control of school districts: provided, that such county board of education shall have authority to establish two schools in any school district in this state if they deem it best to do so.]

Sec. 1565 (*w*) [Whenever, in the opinion of the county board of education, the best interests of the schools demand, the board of education shall have the right to consolidate two or more districts or parts of districts or to add any part of one district to any other district or to change the line or lines of any district at any time, when in their judgment the best interests of the schools require such change, into one school district with the purpose of the election of the board of trustees and of the location of the school at some central place as hereinbefore provided; but should as many as ten of the patrons of the said school or schools object to the consolidation, it shall be the duty of the county superintendent to call an election to be held in said district or districts affected, giving thirty days notice of same by publishing the same once a week for four weeks in the paper in which advertisements are published, and also by posting notices at three or more public places in the district, or districts to be affected thereby, at which election should a majority of the qualified voters vote for consolidation, the schools shall be consolidated; otherwise not. The result of such election shall be determined and declared by the board of education and the same shall be held as other elections are held.]

Sec. 1465 (*x*) [Whenever the county board of education deems it for the best interest of a school, they shall have the right to provide means for the transportation of the pupils to and from said school, provided that no school is established in three miles of the pupils to be transported: provided, that this shall only apply to school or schools where two or more districts have been combined or consolidated and such other schools as are now furnishing transportation. No school trustee, teacher, or superintendent of county schools shall be interested financially in transportation of pupils. (Georgia: Park's Annotated Code, 1914, v. 1, p. 622–25, 638–41, 644, 647–48, 650–51, 673–75)

KENTUCKY

Sec. 4426*a* . . . 1 That each and every county in this commonwealth shall compose one school district, excepting that where there is a city or town in any county which maintains a separate system of public schools, then the balance of said county outside of such city or town district, shall constitute a school district. (Kentucky: Statutes, 1909, p. 1774)

2 That within thirty days after this act goes into effect the county superintendent of schools, the county judge and the county attorney in each county of the commonwealth shall meet at the court house of their respective counties, upon the call of the county superintendent of schools, and shall divide each county school district, as provided in section 1, into educational divisions containing as nearly as possible an equal number of children of school age, including both white and colored children, as shown by the last census of school children, and in each county the said officers may make, as may seem expedient, either four, six or eight of such educational divisions, and

in fixing the boundaries of said educational divisions they shall be made to follow, as nearly as practicable, the boundaries of existing school districts for white children. They shall have the power to change the boundaries of educational divisions whenever such change becomes necessary. The county judge, county superintendent of schools and county attorney shall then subdivide each of the said educational divisions into school subdistricts, following as nearly as practicable the boundaries of existing school districts for white children. Provided, that any graded common school district that may exist in any educational division or that may hereafter be established according to law whether operating under special charter or established by popular vote, as provided for in the laws relating to the graded common schools, and school districts now operating within municipal districts established and corporated under special charter and supplementing the state school fund by local tax of not less than twenty cents on each hundred dollars of assessed valuation of property, shall retain their present boundaries and be exempt from the provisions of this act. The provisions of this act shall not apply to any graded school district created by special act and having a school fund other than that provided by general law. The boundaries of any such school subdistrict as above fixed, shall include all children, both white and colored, residing in said subdistrict, and said subdistrict shall not include, except in cases of emergency fewer than fifty white children of school age, nor in any case fewer than twenty-five such children subject to the approval of the state board of education. No subdistrict shall be apportioned their per capita of the state fund on fewer than fifty white pupil children, nor shall any subdistrict be apportioned the per capita on more than one hundred white pupil children for the payment of one teacher.

3 On the first Saturday in August after the passage of this act an election shall be held at the school building in each school subdistrict in this Commonwealth from the hours of one until five o'clock in the afternoon for the purpose of electing one trustee for each school subdistrict as fixed by section 2 of this act. The trustees then elected shall hold their offices one-half for one year and one-half for two years, as shall be determined by lot at the first meeting of the division board as provided for in section four of this Act. Each year thereafter there shall be elected for two years one trustee in each subdistrict in which the term of his predecessor in office will then expire. Said trustees shall serve until their successors are fully elected or appointed and qualified as herein provided.

4 The county superintendent of schools shall meet the trustees so elected from the various school subdistricts of each educational division at some point to be designated by him within such educational division within thirty days after the date of their election, proper notice having been given in writing to each trustee as to the time and place of such meeting for the purpose of organizing the trustees so elected into a division board of school trustees by choosing one of said trustees to be chairman and one to be secretary of said division board.

The county superintendent of schools shall be a member of such division board of his county, but shall only vote upon any matter in case of a tie vote, and then he shall cast the deciding vote.

Any vacancy that may exist in the trusteeship of any school subdistrict shall be filled by appointment by the county board of education and to them petition may be made by the voters of the subdistrict.

Should the office of chairman of a division board become vacant the county superintendent, as soon as the election has been held to elect a subdistrict trustee as above provided, shall call a meeting of said division board and shall then proceed to elect another chairman, and until a chairman is so elected, such division board may choose one of its members as a temporary chairman.

5 It shall be the duty of the trustee in each school subdistrict to personally supervise the school or schools in his subdistrict, and to report the needs thereof to the division board of his educational division at its regular meeting, together with such recommendations as he may deem necessary for the best interests of said school or schools. All such reports and recommendations shall be in writing. The division board shall refer such reports to the county board with its recommendations on same.

The trustee of each school subdistrict shall in the month of April of each year, make and return to the county superintendent a complete census of the children of school age residing in his district, and for the performance of all his duties he shall be allowed and paid the sum of five cents per pupil child reported in such census. He shall make a complete census of all illiterate children of school age, with the names of their parents or guardians, with their postoffice address; also the names of all children of school age who have completed the common school course, together with their ages. He shall make a census of the names of the children who are attending school outside of the district in which they reside. This census and these reports must be made by the subdistrict trustee at the time now provided by law for taking the school census. The county superintendent of schools in each county shall make a complete report of said census to the state superintendent of public instruction, whose duty it shall be to have printed annually and distributed a report of same, giving the number of children in each school district and stating the number who are illiterate and, in addition, the number who have completed the common school course, together with the number who are attending school outside of the district in which they reside.

6 It shall be the duty of the subdistrict trustee to nominate and recommend in writing to the division board, one or more teachers for each school in his subdistrict, and with said nomination and recommendation he shall convey the teacher's credentials and any objections, remonstrances or petition that may be offered, in writing, to the election of said teacher or teachers, and the board shall elect of each subdistrict a teacher or teachers nominated by the trustee thereof, when such teacher possesses the necessary qualifications and no reasonable objection is offered.

Should the division board reject any nomination or should any trustee fail to nominate for his subdistrict, the chairman of the division board shall immediately notify such subdistrict trustee and request further nominations. Qualifications of teachers shall be determined as provided by law. Said division board may meet at such other times as the chairman may designate.

Teachers shall be elected for one school year, but may be removed by the division board of the educational division in which they are employed, at any time, subject to the approval of the county superintendent, for incompetency, neglect of duty or immoral conduct.

Contracts for the service of all teachers shall be in writing, signed in duplicate by the teacher and by the chairman and secretary of the division board of the division in which the teacher is employed. Upon organization of said board, one of the members shall be chosen as secretary, who shall keep a correct record of all proceedings, which shall be a public record.

6*a* The division board in each educational division shall meet for the consideration of application and the election of teachers on the first Saturday in June and July in each year, and any vacancy existing for any cause in any subdistrict thereafter shall be filled by the county board of education upon the (recommendation of) the trustee of such subdistrict. (Thum's Supplement, Kentucky Statutes, 1909, p. 1091, 1092, 1093 and 1094)

7 The chairman of the several educational division boards in each county, together with the county superintendent of schools, who shall be chairman, ex-officio, shall constitute the county board of education. (Kentucky: Statutes, 1909, p. 1777)

8 Within two years after the passage and approval of this act, there shall be established by the county board of education of each county one or more county high schools. (Kentucky: Thum's Supplement, 1905, p. 1095)

10 The county board of education shall have full power, when necessary, to lay off or establish new school subdistricts, or to change the boundaries of those already established. (Kentucky: Statutes, 1909, p. 1779)

11 The county board of education shall have the power to purchase, lease, or rent school sites, to build, to repair and to rent schoolhouses, purchase maps, globes, charts, school furniture, or other apparatus necessary to the efficient conduct of the schools of the county and said county board is hereby vested with the title, care and custody, of all schoolhouses, sites, or other property belonging to the districts of their several counties, and when in the opinion of the board, any site for schoolhouse has become unnecessary, they may sell and convey the same in the name of the county board of education. It shall have the power to receive any gift, grant or donation for the use of the schools within their respective counties, and all conveyances of real estate which shall be made to said county board of education shall vest the property in said board and their successors in office for the use and benefit of schools of the county. It shall have the power to condemn any real estate necessary for school purposes in any district and may proceed to do so in the manner provided for by law for the condemnation of lands for railroad purposes. The county board of education is hereby empowered to assume the indebtedness of any common school subdistrict contracted prior to the passage of the act of 1908, creating said county board of education and shall pay said indebtedness out of the county school tax levy. (Kentucky: Thum's Supplement, Statutes, 1909, p. 1096)

12 The county board of education and their successors shall be a body-politic and corporate, with perpetual succession and as such may sue and be sued.

17 The county board of any county shall have power to consolidate, with reference to the needs of either white or colored children, any two or more

contiguous schools subdistricts, and in case of such consolidation schoolhouses shall be built or acquired, located at some point convenient to the patrons of such consolidated school subdistricts, and of sufficient capacity to accommodate the pupil population of such consolidated school subdistricts, and such schools shall be called and known as consolidated schools. Teachers for such consolidated schools shall be employed in the same manner as teachers for school subdistricts.

No trustee nor member of the county board of education nor county superintendent shall be financially interested, directly or indirectly, in any contract for the purchase of land, the erection or repairs of any schoolhouse, the furnishing of supplies or equipment, or the employment of any teacher, and any of said officers so offending shall be guilty of an indictable misdemeanor and on conviction shall be fined not exceeding five hundred dollars, or imprisoned in the county jail not exceeding six months, and shall forfeit his office. (Kentucky: Carroll's Statutes, 1909, p. 1779 and 1780)

MARYLAND

Sec. 3 Educational matters affecting a county shall be under the control of a board of county school commissioners.

Sec. 4 Educational matters affecting a school district shall be under the supervision of a board of district school trustees.

Sec. 6 The governor, by and with the advice and consent of the senate, if in session, and without said advice and consent when not in session, shall appoint a board of county school commissioners for each county in this state, to be composed in the counties of Baltimore, Carroll, Frederick, Dorchester, Washington and Montgomery of six persons, and in each of the other counties of three persons; . . . . The term of office of the said commissioners, after the expiration of the term for which first appointed, shall be a term of six years; said persons shall be men of high character, integrity and capacity. Two of said appointees for the counties of Baltimore, Carroll, Frederick, Dorchester, Washington and Montgomery and one of said appointees for each of the other counties shall be selected and appointed by the governor from the political party which at the last preceding election for governor cast next to the highest number of votes in the state, so that said minority party shall always have a proper representation upon each of said boards. The governor may remove for incompetency, neglect of duty or misconduct any person so appointed by him as commissioner of public schools after giving due notice to such person of the charges made against him and a reasonable opportunity to be heard in his own defense. In case of vacancy by death, removal from the county, removal from office by the governor, resignation or disqualification from any cause, the governor shall fill such vacancy with an appointee from the same political party as that of the person whose position shall have become vacated.

Sec. 7 . . . The board of district school trustees shall be composed of three persons, residents of the school district and county where said school may be located, who shall be appointed by the county school commissioners on the first day of May, or at their first meeting thereafter, which must be held during the month of May, in each year, and who shall meet within thirty days after their appointment and enter upon the duties assigned them in

chapter 5 of this article; at their first meeting they shall appoint a chairman and shall give notice of their appointment to the secretary of the board of county school commissioners; when the trustees appoint a principal teacher, and the appointment shall be confirmed by the board of county school commissioners, the said principal teacher shall be ex officio secretary of the board of district trustees; district school trustees shall take and subscribe the oath or affirmation of office prescribed by the constitution before the county school commissioners, county superintendent, clerk to county school board, or any other officer duly authorized to administer oaths.

Sec. 22 . . . The board of county school commissioners shall meet for organization on the first Tuesday in May next succeeding their appointment, or as soon thereafter as may be, and elect a person, not a member of the board, who shall serve as secretary and treasurer of the board of county school commissioners and county superintendent of public education, and notice of such election, signed by the president of the board, shall be transmitted to the comptroller; the person thus elected as secretary, treasurer and county superintendent shall enter upon his duties the first day of August next ensuing after his election; in counties having more than eighty-five schools the board may, at their discretion, appoint a clerk and fix his salary; the board shall meet at least once in every school term, and at other times, if necessary, for the transaction of business; each commissioner shall receive as an annual salary the sum of one hundred dollars, and he shall make no further charge or charges for any services rendered.

Sec. 23 . . . The board of county school commissioners are hereby declared to be a body politic and corporate by the name and style of the board of county school commissioners of ——— county, and by that name shall have perpetual succession, and shall be capable to sue and be sued, to use and have a common seal, and the same at their pleasure to alter or break, and to exercise all the powers and privileges hereby granted to or vested in them; and every county superintendent or assistant county superintendent shall have power to take affidavits and administer oaths in all matters pertaining to public schools, but without charge or fee.

Sec. 24 . . . All the property, estates, effects, money, funds, claims and state donations, heretofore vested by law in the public school authorities of any county, for the use and benefit of public, primary, free or high schools, are transferred to and vested in the board of county school commissioners and their successors in office. (Maryland: Annotated Code, v. 2, p. 1714–16, 1721–22)

Sec. 25 . . . The board of county school commissioners shall have the general supervision and control of all the schools in their respective counties; they shall build, repair and furnish schoolhouses; they shall purchase and distribute textbooks; they shall after advising with the principal of the school to which the teacher is to be appointed, appoint all assistant teachers; they shall have authority to consolidate schools when in their judgment consolidation is practicable or desirable, provided that in case of a school, the yearly average of which is twelve pupils or more, the board of county school commissioners shall obtain the consent of sixty per cent of the patrons of the school, the schoolhouse of which is to be closed in order that it may be consolidated with another school, and to arrange for and to pay charges of transporting pupils to and from such schools and have power to close any

or all schools in any school district of the county when they deem it best so to do, except in the case of a school, the yearly average of which is twelve pupils or more, the board of county school commissioners shall obtain the consent of sixty per cent of its patrons, and shall perform such other duties as may be necessary to secure an efficient administration of the public school system, subject to the provisions of this article. (Maryland: Annotated Code, v. 3, p. 810)

Sec. 31 . . . The board of district school trustees shall have the care of houses and lands connected therewith intended for school purposes, also furniture, apparatus and other school property; they shall attend to all repairs and charge the cost among the incidental expenses of the school, to be paid out of the tax levied upon the assessable property of the county as herein provided for; provided, that when repairs are to be paid out of county school taxes, the amount to be expended for said school repairs shall be determined by the board of county school commissioners before the repairs are made; the board shall employ a principal teacher, subject to confirmation by the board of county school commissioners from among those persons who hold the certificate required by this article; they shall exercise a general supervision over their respective schools, and visit them frequently, and shall cause instruction to be given for ten months in the year if possible.

Sec. 36 . . . In case of neglect of duty or refusal to act on the part of the members of the board of trustees, their places shall be declared vacant by the board of county school commissioners, who shall fill the same by new appointment; but if it be found impossible to secure competent persons who will act in this capacity, then the duties of the board of district school trustees for the particular district shall devolve upon the board of county school commissioners. (Maryland: Annotated Code, v. 2, p. 1725–27)

NORTH CAROLINA

Sec. 4119 . . . The general assembly of 1909 shall appoint three men in each county, who shall constitute the county board of education, one for a term of office of two years, one for a term of office of four years and one for a term of office of six years. The term of office of each shall begin on the first Monday in July next succeeding his appointment. Each succeeding general assembly, at its regular session, shall appoint one member of the county board of education in place of the member whose term of office expires on the first Monday in July next succeeding that meeting of the general assembly, and his term of office shall continue for six years from the first Monday in July next succeeding his appointment and until his successor is duly appointed and qualified: Provided, that the provisions of this section shall not apply to those counties in which the county boards of education were at the general election of 1908 elected by a vote of the people. No person shall be eligible as a member of the county board of education who is not known to be a man of intelligence, of good moral character, of good business qualifications and heartily in favor of public education. In case of a vacancy in the county board of education by death, resignation or otherwise, such vacancy shall be filled by the remaining members of such county board until the next general assembly meets and acts; but if such vacancy should remain unfilled for thirty days after it occurs, it shall be

filled by the state board of education. Upon failure of the general assembly to appoint one or more members of the county board of education for any county as herein provided, such failure shall constitute a vacancy which shall be filled by the state board of education: Provided, no person while actually engaged in teaching in the public schools shall be eligible as a member of the county board of education. (North Carolina: Gregory's Supplement to Pell's Revisal, 1913, v. 3, p. 658)

Sec. 4120 . . . Those persons who shall be appointed members of the county board of education by the general assembly must qualify by taking the oath of office on or before the first Monday in July next succeeding their appointment. A failure to qualify within that time shall constitute a vacancy, which shall be filled by the state board of education. Those persons who shall be elected or appointed to fill a vacancy must qualify within thirty days after notification thereof. A failure to qualify within that time shall constitute a vacancy to be filled by the board which made such election or appointment.

Sec. 4121 . . . The county board of education shall be a body corporate by the name and style of The county board of education of ..... county, and by that name shall be capable of purchasing and holding real and personal estate, of building and repairing schoolhouses, of selling and transferring the same for school purposes, and of prosecuting and defending suits for or against the corporation. It shall have power and authority, and it shall be its duty, to institute and prosecute any and all actions, suits or proceedings against any and all officers, persons or corporations, or other sureties, for the recovery, preservation and application of all moneys or property which may be due to or should be applied to the support and maintenance of the schools, except in case of a breach of his bond by the treasurer of the county school fund, in which case action shall be brought by the county commissioners as is hereinafter provided.

Sec. 4122 . . . The county board of education shall have power and authority to fix and determine the methods of conducting the public schools in their respective counties so as to furnish the most advantageous methods of education available to the children attending the public schools in the several counties of the state; and such board and the county superintendent of public instruction shall have full power to make all just and needful rules and regulations governing the conduct of teachers and pupils as to attendance on the schools, discipline, tardiness and the general government of the schools.

Sec. 4123 . . . The time of opening and closing the public schools in the several public school districts of the state shall be fixed and determined by the county boards of education in their respective counties. The board may fix different dates for opening the schools in different townships, but all the schools of each township must open on the same date as nearly as practicable.

Sec. 4124 . . . The building of all new schoolhouses shall be under the control and direction of and by contract with the county board of education. The board shall pay not exceeding one-half of the cost of the same out of the fund set aside for building under section four thousand one hundred and sixteen, and the school district in which any schoolhouse is erected shall pay the other part, and upon failure of such district to provide its part by

private subscription or otherwise the board is directed to take it out of the apportionment to that district. But the board shall not be authorized to invest any money in the new house that is not built in accordance with plans approved by the state superintendent of public instruction. All contracts for buildings shall be in writing and all buildings shall be inspected, received and approved by the county superintendent of public instruction before full payment is made therefor.

Sec. 4125 . . . In addition to all other duties and powers imposed and conferred upon it by law, the county board of education shall have general control and supervision of all matters pertaining to the public schools in their respective counties and are given the powers to execute, and is charged with the due execution of, the school laws in their respective counties; and all powers and duties conferred and imposed by this chapter and other laws of the state respecting public schools, which are not expressly conferred and imposed upon some other official, are conferred and imposed upon the county boards of education; and an appeal shall lie from all other county school officers to such board.

Sec. 4126 . . . In case the state superintendent shall have sufficient evidence at any time that any county superintendent of public instruction or any member of the county board of education is not capable of discharging, or is not discharging, the duties of his office as required by this chapter, or is guilty of immoral or disreputable conduct, he shall report the matter to the county board of education, which shall hear evidence in the case, and if, after careful investigation, it shall find sufficient cause for his removal, it shall declare the office vacant at once and proceed to elect his successor. Either party may appeal from the decision of the county board of education to the state board of education, which shall have full power to investigate and review the decision of the county board of education. This section shall not deprive any county superintendent of the right to try his title to his office in the courts of the state. In case the county superintendent shall have sufficient evidence at any time that any member of any school committee is not capable of discharging, or is not discharging, the duties of his office, he shall bring the matter to the attention of the county board of education, which shall thoroughly investigate the charges and shall remove such committeeman and appoint a successor if sufficient evidence shall be produced to warrant his removal and the best interest of the schools demand it.

Sec. 4127 . . . The county board of education shall have power to investigate and pass upon the moral character of any teacher in the public schools of the county, and to dismiss such teacher, if found of bad moral character; also to investigate and pass upon the moral character of any applicant for a teacher's certificate or for employment as teacher in any public school in the county. Such investigation shall be made after written notice, of not less than ten days, to the person whose character is to be investigated. The board shall have power to issue subpœnas for the attendance of witnesses. Subpœnas may be issued in any and all matters which may lawfully come within the powers of the board, and which, in the discretion of the board, require investigation. And it shall be the duty of the sheriffs, coroners and constables to serve such subpœnas upon payment of their lawful fees. Appeals provided for in this chapter shall be regulated by rules to be adopted by the board. The superior courts of the state may review any

action of the county board of education affecting any one's character, or right to teach.

Sec. 4128 . . . The county board of education of each county shall have power to punish for contempt, for any disorderly conduct or disturbance tending to interrupt it in the transaction of official business. (North Carolina: Pell's Revisal, 1908, v. 2, p. 2075–78)

Sec. 4129 . . . The county board of education shall divide the townships into convenient school districts as compact in form as practicable. It shall consult the convenience and necessities of each race in setting the boundaries of the school district for each race, and shall establish no new school in any township within less than three miles by the nearest traveled route of some school already established in said township; nor shall it create any school district with less than sixty-five children of school age, unless such district shall contain at least twelve square miles or shall be separated by dangerous natural barriers from a schoolhouse in the district of which the proposed new district is a part. Nothing in this chapter shall prevent the board, whenever it shall deem it necessary for the good of the public schools, from forming a school district out of portions of two or more contiguous townships. School districts may be formed out of portions of contiguous counties by agreement and consent of the county boards of education of the two counties; and, in case of the formation of such districts, the per capita part of the public school money due the children residing in one county shall be apportioned by the county board of education of that county and paid to the treasurer of the other county in which the schoolhouse is located, to be placed to the credit of the school district so formed. Upon the consolidation of two or more school districts into one by the county board of education, the said county board of education is authorized and empowered to make provision for the transportation of pupils in said consolidated district that reside too far from the schoolhouse to attend without transportation, and to pay for the same out of the apportionment to said consolidated district: provided, that the daily cost of transportation per pupil shall not exceed the daily cost per pupil of providing a separate school in a separate district for said pupils. The county board of education of any county is authorized and empowered to change the boundary lines between local tax school districts in said county upon satisfactory evidence furnished to said board that the convenience and best interests of the residents of the districts require such change: provided, that this authority to change boundaries between local tax districts shall not have the effect of releasing any taxpayer from the obligation of paying his school taxes, but shall be exercised only for transferring said taxpayer and his property from one local tax district to another in which the same rate of special taxation for schools is levied. (North Carolina: Gregory's Supplement to Pell's Revisal, 1913, v. 3, p. 659–69)

Sec. 4130 . . . The county board of education may receive any gift, grant, donation or devise made for the use of any school within its jurisdiction. When, in the opinion of the board, any schoolhouse, schoolhouse site, or other public school property has become unnecessary for public purposes, it may sell the same at public auction after advertisement of twenty days at three public places in the county, or at private sale. The deed for the property thus sold shall be executed by the chairman and secretary of the board, and the proceeds of the sale shall be paid to the treasurer of the county school fund. (North Carolina: Pell's Revisal, 1908, v. 2, p. 2078)

Sec. 4131 . . . The county board of education or the board of trustees of any incorporated or chartered graded school district may receive suitable sites for schoolhouses or school buildings by donation or purchase. In case of purchase the county board of education, or any board of trustees aforesaid, shall issue an order on its treasurer for the purchase money, and upon payment of the order the title to the site shall vest in the corporation in fee simple. Whenever the boards above mentioned are unable to obtain a suitable site for a school or school building, by gift or purchase, such board shall report to the county superintendent of public instruction, who shall, upon five days' notice to the owner or owners of the land, apply to the clerk of the superior court of the county in which the land is situated for the appointment of three appraisers, who shall lay off by metes and bounds not more than two acres and assess the value thereof. The same means may be used to obtain more land in a district where there is a house or a site previously obtained, but not more than three acres shall be procured, including the site already obtained. They shall make a written report of their proceedings, to be signed by them, or by a majority of them, to the clerk within five days from their appointment, who shall enter the same upon records of the court. The appraisers and officers shall serve without compensation. If the report is confirmed by the clerk, the chairman and the secretary of the board shall issue an order on the treasurer of the county school fund, or, if a graded school district, upon the treasurer of the graded school district, in favor of the owner of the land thus laid off, and upon the payment or offer of payment of this order the title to such land shall vest in fee simple in the corporation. Any person aggrieved by the action of the appraisers may appeal to the superior court in term, upon giving bond to secure the board against such costs as may be incurred on account of the appeal not being prosecuted with effect: provided, that if the lands sought to be condemned under this section, or any part of said lands, shall be owned by a nonresident of the state, that before said clerk shall appoint appraisers therefor, notice to such nonresident owners shall be given of such proceeding to condemn, by publication for thirty days in some newspaper published in the county, and if no newspaper is published in said county, then by posting such notice at the courthouse door and three other public places in said county for said period of thirty days. (North Carolina: Gregory's Supplement to Pell's Revisal, 1913, v. 3, p. 660–61)

Sec. 4132 . . . All deeds to the county board of education shall be registered and delivered to the clerk of the superior court for safe-keeping, and the secretary of the county board of education shall keep an index, by townships and school districts, of all such deeds in a book for that purpose. (North Carolina: Pell's Revisal, 1908, v. 2, p. 2079)

Sec. 4133 . . . The county board of education shall meet on the first Monday in January, April, July and October, and may, if necessary, continue in session two days, and it may have called meetings, of one day each, as often as once a month if the school business of the county require it. It shall at the meeting in January, April, July and October, examine the books and vouchers, and audit the accounts of treasurer of the county school fund. The boards of education of the several counties shall cause to be published annually on the first Monday of August in some newspaper published in the county, or at the court house door if there be no newspaper published

therein, or in the printed annual school report of said county, an itemized statement of all receipts and expenditures of school funds. (North Carolina: Gregory's Supplement to Pell's Revisal, 1913, v. 3, p. 661)

Sec. 4134 . . . On the first Monday in July, the county board of education, county superintendent of public instruction and treasurer shall meet at the office of the board and settle all the business of the preceding fiscal year. The board shall on that day examine the reports of treasurer and county superintendent, and, if found correct, shall direct them to be forwarded to the state superintendent within thirty days thereafter. (North Carolina: Pell's Revisal, 1908, v. 2, p. 2079–80)

Sec. 4135 . . . The county board of education on the first Monday in July, one thousand nine hundred and five and biennially thereafter, shall elect a county superintendent of public instruction. (North Carolina: Gregory's Supplement to Pell's Revisal, 1913, v. 3, p. 661)

Sec. 4145 . . . The county board of education of each county shall on the first Monday in July 1913, appoint in each of the townships of the county three intelligent men of good business qualifications who are known to be in favor of public education, who shall serve as follows: one for three years, one for two years, and one for one year from the date of their appointment, as school committeemen in their respective townships and until their successors are elected and qualified. On the first Monday in July of each succeeding year, the board of education shall appoint one member of the school committee in place of the member whose term of office has just expired, and who shall continue in office for a period of three years and until his successor is duly appointed and qualified. If a vacancy shall occur at any time by death, resignation or otherwise, it shall be the duty of the county board of education to fill such vacancy. Such board shall have the power to pay out of the reserve school fund to each member of the township committee thus appointed one dollar per day for not more than four days per annum. Such township committee must take the census in their township by districts and shall be paid for taking the same at the rate of two cents per name, and may be paid each one dollar per day for not exceeding four days, each year for such additional services as may be rendered by the committee in the discharge of their legal duties. Every township committee shall appoint one man in each school district in the township to look after the schoolhouse and property and advise with the committee. The county board of education in each county may if it deems best on the first Monday in July, 1913, instead of electing township committeeman, elect for each school of the several townships three school committeemen of intelligence and good business qualifications who are known to be in favor of public education, who shall serve as follows: one for three years, one for two years, and one for one year from the date of their appointment as committeeman and until their successors are appointed and qualified. And the board of education shall, on the first Monday of July of each succeeding year, appoint one member of the school committee in place of the member whose term of office has just expired, and who shall continue in office for a term of three years and until his successor is duly appointed and qualified. If a vacancy should occur at any time by death, resignation or otherwise, it shall be the duty of the county board of education to fill such vacancy. And in case such school committeeman shall be elected as above, all the powers and duties conferred under

this chapter on the township committeemen shall vest in such committeemen of the several schools of the township, who shall serve without compensation.

Sec. 4161 . . . The school committee shall have authority to employ and dismiss teachers, but no teacher shall be dismissed until charges shall have been filed in writing with the county superintendent and after a hearing shall have been had before the committee of the district in which such teacher is teaching, after two days' notice to such teacher. The committee shall meet at convenient times and places for the employment of teachers for the public schools, and no teacher shall be employed by any committee except at a regularly called meeting of such committee, due notice of such meeting having been given at three public places by the committee. The county board of education of each county shall fix annually a day and place in each township for the meeting of the township or district committeemen of said township, who shall, in conference with the county superintendent, with whom application must have previously been filed by all applicants, select the teachers for their respective schools, except for rural public high schools: provided, that no election of any teacher or of any assistant teacher shall be deemed valid until such election has been approved by the county superintendent; and no voucher for the salary of a teacher of any school shall be signed by any county superintendent unless a copy of such teacher's contract has been filed with him as herein provided, and unless he shall have received satisfactory evidence that such teacher has been elected in strict accordance with this section. No contract for teachers' salaries shall be made during any year to extend beyond the term of office of the committee, nor for more money than accrues to the credit of the district for the fiscal year during which the contract is made. (North Carolina: Gregory's Supplement to Pell's Revisal, 1913, v. 3, p. 661–63 and 665–66)

Sec. 4167–*a* . . . With the consent of the state board of education, the county board of education in any county, may in its discretion, establish and maintain, for a term of not less than seven school months in each school year, one or more public high schools for the county at such place or places as shall be most convenient for the pupils entitled to attend and most conducive to the progress of said school or schools.

Sec. 4167–*b* . . . For each public high school established under this act (sections 4167*a*–4167*k*) a committee of three persons shall be appointed by the county board of education, who shall be known as the school committee of ..... public high school of ..... county. The powers, duties and qualifications of said committeemen shall be similar to those of other public school committeemen. They shall be appointed as follows: one for a term of two years, one for a term of four years, and one for a term of six years, and at the expiration of the term of any committeeman his successor shall be appointed for a term of six years: provided, that in case of death or resignation of any committeeman, his successor shall be appointed for the unexpired term only. Within two weeks after appointment the committee shall meet and elect a chairman and a secretary, and enter upon the performance of their duties: provided, further, that the board of trustees or school committee of any chartered school receiving aid under section 6 of this act shall serve as the high school committee for said school. (North Carolina: Gregory's Supplement to Pell's Revisal, 1913, v. 3, p. 671)

TENNESSEE

Sec. 1 That in each county of the state of Tennessee the office of district directors shall be abolished, and that the schools shall be under the management and control of a county board of education and a district board of advisors, hereinafter to be provided for.

Sec. 2 That the county court of each county in the state shall, at its session to be held the first Monday in July, 1907, divide the county into five school districts, each representing as nearly as practicable equal area of territory or the same number of inhabitants; provided, that each of these school districts shall be composed of whole civil districts; and, provided, further, that in counties having fewer than five civil districts, each civil district shall constitute a school district, and a member of the said board of education be elected from each of said districts, and the remaining member or members be elected from the county at large.

Sec. 3 That one member from each of said school districts and the other members aforesaid from the county at large shall constitute said county board of education; provided, the county superintendent shall be secretary of the county board of education.

Sec. 4 That the county court in the several counties of the state, at its July term, shall elect a member of the county board of education from each of the school districts above mentioned; or where there be fewer than five districts, the necessary number, as above provided for, from the county at large, which county board of education shall qualify and organize within ten days after their election by electing one of their number chairman; provided, further, that the members of the county board of education thus elected shall serve until September 1, 1908, and that on the first Thursday of August, 1908, and biennially thereafter each member of the county board of education shall be elected by the qualified voters of the district, above provided for, and in counties with fewer than five districts the necessary number from the county at large; and the term of office of members thus elected shall begin on the first day of September next after said election, and their tenure of office shall be two years, or until their successors in office are duly elected and qualified.

Sec. 5 That any person shall be eligible to the office of member of the county board of education who is qualified by at least a primary education, such as the primary public-school course, to perform the duties required, and who is a resident of the district and a qualified voter therein. If he shall cease to be a resident thereof, his office shall be deemed vacant.

Sec. 6 That whenever a vacancy occurs among the members of the county board of education, the county superintendent of public instruction shall fill the same by appointment upon being notified of such vacancy.

Sec. 9 That the county superintendent as ex-officio secretary of the county board of education be required to give bond, to be approved by the chairman of the county court, to the amount of $500 for the faithful discharge of his duties.

Sec. 10. 1 That it shall be the duty of the county board of education to hold a regular meeting on the first Saturday in July, October, January, and April of each year, and transact all public school business; provided, the chairman may call a special meeting whenever in his judgment the interest of the public schools requires it.

2 To select teachers, fix their salaries, erect buildings, repair and furnish schoolhouses, fix all wages and incidental expenses, and control the expenditure of the public school fund, except as hereinafter provided for the advisory board.

3 To run all public schools in the county as nearly as practicable the same length of time. If the daily attendance of one or more schools shall fall below the minimum fixed by the county board of education, then such school, or schools, shall be suspended until an attendance can be assured of not less than one-fourth of the number of pupils within the territory of said school, or schools; provided, the county board of education shall not fix the minimum in any case at less than ten pupils.

4 To locate schools where deemed most convenient, having due regard for lessening the number in order to improve the efficiency of the county system of education. Pupils may be permitted by the county board of education to attend school in a district other than that in which they reside if more convenient, and they may be permitted to attend in another county than that of their residence if more convenient; provided, it be by agreement of the county board of education of both counties.

5 To receive monthly reports from the teachers of their respective districts and issue an order or certificate therefor on the chairman of the county board of education for warrant for salary due.

6 To visit the public schools of their respective districts as often as the county board of education may require, but not less than twice a year.

7 To act on cases of appeal of pupils suspended by action of the advisory board.

8 To dismiss teachers for incompetency, improper or immoral conduct, and inattention to duty.

9 To take care of, manage, and control all school property; buy, transfer, or sell school property, and make and take proper conveyances and perform all duties now required of district directors under section 70 of chapter 25 of Acts of 1873, and chapter 44 of Acts of 1859–60, which may not be included in the foregoing subsection.

Sec. 11 That each member of the county board of education shall make a full and accurate report of the public schools of his district to the county superintendent of public instruction not later than the first day of August of each year, said report to be made on the forms furnished, and to include the time from July 1 to June 30 following, next before the report is made.

Sec. 12 That each member of the county board of education shall receive not less than one dollar and fifty cents per day nor more than three dollars per day, as determined by the county court, for not more than thirty days in a year, and to be paid for actual time spent for attendance upon meetings and in visiting the schools of the district as heretofore provided.

Sec. 13 That there shall be a local board of three members from each civil district in the county, known as the "advisory board," which advisory board shall be elected by the qualified voters of the civil district biennially. The first election shall be held the first Thursday in August, 1908; provided, further, that the district directors now in office in said civil districts shall constitute the advisory board until their successors are elected and qualified under the provisions of this Act.

Sec. 14 That the duties of the said advisory board shall be as follows:

1 To visit the schools and inspect the school work in their respective districts, to see that the schoolhouse is in good repair and properly equipped for work, that the school grounds are improved and properly kept, and that the buildings are supplied with water, fuel, and other necessaries.

2 To make general recommendations to the county board for the advancement of school interests in said districts, and to recommend to the county board of education desirable teachers for their schools.

3 To make a written report once a year to the county board, or oftener if required by the said county board, in relation to the matters committed to said advisory board.

4 To have the secretary enumerate the scholastic population of the civil district annually during the month of July, and report the same to the secretary of the county board of education, and the secretary of said advisory board shall receive for this an amount not exceeding two cents per capita for pupils enumerated; provided, that in enumerating the scholastic population, the full name of the child, the name of the parent, and the age of the child be recorded, and also the fact as to whether the child is able to read and write.

5 To suspend and dismiss pupils, subject to appeal to the county board of education.

6 To issue an order upon the county board of education for expenditures for repairs and incidentals to an amount not exceeding ten dollars.

Sec. 15 That in case of a vacancy in any district advisory board, it shall be the duty of the county superintendent to fill said vacancy by appointment upon notification of same by the remaining member or members of said advisory board.

Sec. 16 That this act shall not in any way affect systems of city schools now operating under special charters, or the law governing municipal schools, and where said systems recognize the three district directors as members of city board of education, the said advisory board shall continue to serve in said capacity.

Sec. 17 That all provisions of laws now existing applying to school directors, not in conflict with any provisions heretofore stated, shall apply to members of the county board of education and district advisory boards; provided, the provisions of this act shall not apply to counties of a population not less than 36,010 nor more than 36,050 by the federal census of 1900 or any subsequent federal census; and, provided, further, that the provisions of this act shall not apply to the following counties having the population as indicated according to the federal census of 1900 or any subsequent federal census:

Counties between 28,285 and 28,287.
Counties between 16,850 and 17,000.
Counties between 5,700 and 5,710.
Counties between 19,000 and 19,100.
Counties between 26,500 and 27,500.
Counties between 16,400 and 16,415.
Counties between 29,770 and 30,000.
Counties between 20,920 and 22,017.
Counties between 33,035 and 33,050.
Counties between 4,455 and 5,000.

(Tennessee: Acts 1907, ch. 236, p. 845–50)

Sec. 1. That chapter 25 of the Acts of 1873, beginning with section 10, be so amended as to read as follows: "In each county of the state there shall be a county board of education composed of one member of each civil district, the judge or chairman of the county court, and the county superintendent of public instruction, who shall be ex officio chairman of said county board of education."

Sec. 2 That the clerks of the various district advisory boards of the county shall serve as members of the county board of education until September the first, 1910, and on the first Thursday of August, 1910, and biennially thereafter each member of the county board of education shall be elected by the qualified voters of the district, and the term of service of members thus elected shall begin on the first day of September next after said election.

Sec. 3 That any person shall be eligible to the office of member of the county board of education who is qualified by having at least a primary education such as the primary public school course at the present time to perform the duties required and who is a resident of the district. If he shall cease to be a resident thereof, his office shall be deemed vacant.

Sec. 4 That all members of the county board of education shall hold their office until the first day of July, 1909.

Sec. 5 That whenever a vacancy occurs among the members of the county board of education, the county superintendent shall fill same by appointment upon being notified of such vacancy.

Sec. 6 That the county board of education shall elect one of their number secretary, and his term of service shall be two years; provided, the first term shall expire the first day of September, 1910.

Sec. 9 That it shall be the duty of the county board of education:

1 To hold a regular meeting on the first Saturday in July, October, January, and April to transact all public school business; provided, the chairman may call a special meeting whenever in his judgment the interest of the public school requires it.

2 To select teachers, fix their salaries, locate, build, repair, furnish schoolhouses; fix all wages and incidental expenses, and control the expenditure of the public school fund.

3 To run all schools of the county as nearly as practicable the same length of time. If the daily attendance of one or more schools shall fall below the minimum fixed by the county board of education, then such schools shall be suspended until an attendance can be assured of not less than one-fourth of the number of pupils within the province of said school or schools.

4 To locate schools where deemed most convenient, having due regard for lessening the number in order to improve the efficiency of the county system of education. Pupils may by the consent of the county board of education be permitted to attend school in a district other than in which they reside.

5 To receive monthly reports from their respective teachers, and issue an order or certificate thereon to the chairman of the county board of education for warrant for salary due.

6 To visit the public schools of their respective districts as often as the county board of education may require.

7 To dismiss teachers for incompetency, improper conduct, or inattention to duty.

8 To suspend pupils whenever the prosperity of the school makes it necessary.

9 To take care of, manage, and control all school property; to transfer or sell school property and make a deed therefor, and perform all duties now required of district directors under sections 1430 and 1431 of the Code, which may not be included in the foregoing subsection.

Sec. 10 That the members of the county board of education shall take the scholastic population annually within the month of July, and not later than the fifteenth day of the month.

Sec. 11 That each member of the county board of education shall make a full and accurate report of the public schools of his districts to the county superintendent of public instruction not later than the first day of August each year, said report to be made on the forms furnished and to include the time from July the first to June the 30th following next before the report is made.

Sec. 12 That each member of the county board of education shall take the scholastic population of his district on blanks furnished by the state superintendent of public instruction, and shall give the name of parent or guardian, the name of the child, and also state whether child can read or write, and for this service said member of the board of education shall be paid two cents per capita for each child of school age; provided, further, that each member of the county board of education shall receive one dollar and fifty cents for attendance and service upon each meeting, and one dollar a day for visiting schools of the district when ordered by the county board of education.

Sec. 13 That this act shall not be so construed as to any way affect or abridge the rights of cities and towns of this state maintaining a separate school system of their own.

Sec. 14 That this act shall apply only to counties in this state having a population of not less than 33,034 nor more than 33,050, and to counties having a population of not less than 15,450 nor more than 16,475, and not less than 33,540 nor more than 33,550, and not less than 16,360 nor more than 16,370, and not less than 11,885 nor more than 11,890, and counties having a population of not less than 10,435 nor more than 10,445, and not less than 15,570 nor more than 15,580, and not less than 19,240 nor more than 19,250, and not less than 17,760 nor more than 17,765, and counties having a population of not less than 23,840 and not more than 23,850, according to the published federal census of 1900 or any subsequent federal census. (Tennessee: Acts 1909, ch. 302, p. 1101–4)

Sec. 12 That this act shall only apply to counties having a population of not less than 5900 and not more than 6100, and not less than 6400 nor more than 6500, and of 150,000 inhabitants or over, according to the federal census of 1900 or any subsequent federal census. (Tennessee: Acts 1909, ch. 327, p. 1192) The provisions of chapter 327 similar to chapter 302 except as to population.

Sec. 1 That whenever it shall appear to the county board of education, or the county high school board of education, in any county of the state that the efficiency of the public schools would be improved thereby, said

boards of education shall have full power, and are hereby granted authority to consolidate two or more schools.

Sec. 2 That whenever, by reason of such consolidation, a sufficient number of children is situated too far away from such schools to attend without transportation, said boards of education are hereby authorized and empowered to make provisions for the transportation of said pupils that reside too far away from said school to attend without transportation, and to pay for same out of the respective public school funds of the county in which such children reside.

Sec. 3 That said boards of education are hereby given authority to employ supervisors of schools, whose duties shall be to assist county superintendents of public instruction in the organization, gradation, and supervision of the public schools of the county, and the organization of industrial work, and to pay for same out of the respective public school funds of the county; provided, that such supervisors shall be persons of known ability to supervise the work of other teachers, and shall have the equivalent of a high school education; provided, further, that supervisors of elementary schools shall hold an elementary certificate of the first grade, and supervisors of high schools shall hold a high school certificate of the first grade.

Sec. 4 That all laws or parts of laws in conflict with this act be, and the same are, hereby repealed, and that this act shall take effect from and after its passage, the public welfare requiring it. (Tennessee: Public Acts, 1913, ch. 4, p. 7–8)

VIRGINIA

Sec. 1437 Within thirty days before April first, 1917, and every four years thereafter, the state board of education shall, subject to the confirmation of the Senate, appoint one division superintendent of schools for each school division that the state board may, in its discretion, establish according to law.

The term of office of the said division superintendent shall be four years from the first day of July following his appointment. (Virginia: Code Annotated, 1916, v. 4, p. 329)

Sec. 1439 The powers and duties of the division superintendent shall be fixed by the state board of education.

Sec. 1441 The division superintendent of schools, together with the district school trustees in each county, including those in towns constituting separate school districts, for certain purposes hereinafter specified, shall constitute a body corporate, under the style of "the county school board of ——— county," and may, in its corporate capacity, sue and be sued, contract and be contracted with, and purchase, lease, take, hold, and convey property. This board shall be subject to the higher authorities in like manner as the district boards. (Virginia: Code Annotated, 1904, v. 1, p. 791)

Sec. 1447 First. The county school board may order any district school board of the county to pay to each school trustee, except the clerk of the board, a sum not to exceed ten dollars in any one year to cover the expenses of said trustee for attendance upon the meetings of the county and the district school boards.

Second. It shall be the duty of the county school board of each county, on or before the first day of April of each year to prepare and file with the division superintendent of schools an estimate of the amount of money which will be needed during the next scholastic year for the support of the public free school system of the county, and at the same time, after carefully revising the estimates of the district boards of trustees submitted to the county board in accordance with the provisions of section 1466 of this chapter, to prepare and file with said superintendent separate estimates of the necessary expenses of the public free schools in each school district of the county for the next scholastic year, which estimates shall be submitted by him to the board of supervisors at a regular meeting.

Third. The county school fund shall be apportioned by the county school board among the several districts of the county according to its judgment, having due regard to maintaining, as far as practicable, a uniform term throughout all of the districts: provided, that such primary and grammar schools as may be established in any school year shall be maintained at least four months of that school year before any part of the fund assessed and collected may be devoted to the establishment of schools of a higher grade.

Fourth. All money, bonds, stocks, debts, funds, effects, and other property, real or personal, held by individuals by virtue of their office of school commissioner or overseers of the poor of any of the counties of this commonwealth, except the county of Loudoun, under any act heretofore passed by the general assembly of Virginia, acquired by or derived from the sale of glebe lands, or from any other source formerly belonging to any of the said counties, and applicable to school purposes; also such real or personal estate in any of the said counties as belonged to the former board of the literary fund, together with any other funds or property which had in any manner been set apart for school purposes, but which has been practically abandoned or is without trustees; and any funds or property that may be hereafter set apart solely for county school purposes, and all donations, by will, deed, or other conveyances, heretofore or hereafter made for county or district school purposes, the lot and school building and all the real and personal property acquired for the use of a county or district high school, or for the maintenance thereof, shall be vested in the said county or district school board of the said counties respectively, unless inconsistent with the grant or devise, upon such terms and conditions for the security of the same as the circuit court of said county shall prescribe. The said board or boards shall when not inconsistent with the terms of the grant or devise invest and manage the same, and apply the profits thereof for the purpose of education in the same manner and under the same restrictions as the general school fund of the state is applied under the general school law of the state, except that the said boards are authorized to apply such portions of the profits of the funds as in their judgment may be necessary to the erection of schoolhouses in their said counties, respectively, or to the purchase of school apparatus for the use of schools. But if such fund does not exceed in amount the sum of two thousand dollars, the said board or boards may, if in their judgment expedient, use such fund in whole or in part in the erection of schoolhouses in their said counties or districts or in paying any debt which may have been incurred by said county or district boards in the erection of schoolhouses; provided, that such disposition is not

in conflict with the will of the grantor or testator. In cases where funds or other property are held by trustees for purposes of common school education, the county school board shall have power, and it shall be its duty to examine into the manner in which such trusts are administered; and all such trustees are hereby required to render reports to the county board whenever called on, and to afford every facility wanted by said board in order to obtain a full understanding of all the points connected with such administration; and should such examination reveal any defect or irregularity in the administration of such trust funds or other property, it shall be the duty of the county school board to institute prompt proceedings for carrying the matter before the civil courts. In cases where donations or other funds have been set apart for the education of the poor, the county school board is authorized to receive and apply the same in connection with the public free schools, in obedience to the will of the donor. The county school board of any county may employ counsel, and provide for and direct the payment of reasonable attorney's fees whenever such action may be necessary for effectuating the purposes and objects of this section, or for the protection of the public schools of the county, or of any school district thereof, from loss or detriment from any cause; provided, that no such fee shall be paid or allowed by such board unless or until the same shall have been approved by the court in which such litigation was had; provided further, that nothing in this law contained shall be construed to apply to the twenty-fifth clause of the will of Samuel Miller, deceased, or in any wise to affect or impair any rights or interests whatsoever, either public or private, arising under said clause, or to any fund now held by the Charlottesville district school board of Albemarle county, known as district number five.

Sec. 1450 In each county there shall be a board, to be known as the school trustee electoral board, which shall, until February 1, 1904, be composed of the county judge, the attorney for the commonwealth, and the division superintendent of schools; but after the first day of February, 1904, the said board shall be composed of the attorney for the commonwealth, the division superintendent of schools, and a resident qualified voter, who is not a county or state officer, to be appointed by the judge of the circuit court on or within thirty days after the first day of February, 1904, and every four years thereafter. This resident qualified voter shall receive a per diem of two dollars for each day actually employed, to be paid out of the county school fund; but when acting as a member of the board of appeal, according to the provisions of section 1487, he shall receive two dollars per day, to be paid out of the district fund of the district in which the service is rendered. The said appointee shall qualify before the clerk of the said circuit court, and shall serve for a term of four years from the first day of March, 1904. Any vacancy occurring within the term of the said appointee shall be filled by the said circuit judge within thirty days thereafter.

Sec. 1454 The school trustee electoral board shall appoint one school trustee for the several school districts in their respective counties, not more than thirty days before September 1, 1906, whose term of office shall be three years from said September 1, 1906, and thirty days before September 1, 1906, and thirty days before September first of each succeeding year thereafter, one school trustee for each district, whose term of office shall begin on the first day of September of that year and continue for three years.

And the terms of the present trustees are hereby extended to the first day of September succeeding the term for which they were appointed. Said boards shall fill vacancies occurring within a regular term for the unexpired part thereof.

No person who is unable to read and write shall be appointed a trustee.

Sec. 1466 The duties of the district board of school trustees shall be in general as follows:

First. To explain, enforce, and observe the school laws, and to make rules for the government of the schools and for regulating the conduct of pupils going to and returning from school.

Second. To employ teachers and to dismiss them when delinquent, inefficient, or in anywise unworthy of the position: provided, however, that the authority hereby given shall be subject to review by the board of appeal provided by section 1455 of this chapter: provided, also, that no district school board shall employ or pay any teacher from the public funds unless the teacher shall hold a certificate in full force according to the provisions of section 1476: and provided further, that no district school board shall employ or pay any teacher from the public funds if said teacher is the brother, sister, wife, son, or daughter of any member of said board. Any member of any district board who shall violate any of these provisions shall be personally liable to refund any public funds paid in violation of this section, to be recovered from him by suit in the name of the commonwealth at the relation of the attorney for the commonwealth; such funds, when recovered, to be paid into the county school fund.

Third. To suspend or expel pupils when the prosperity and efficiency of the schools make it necessary.

Fourth. To decide what children wishing to enter the schools of the district should by reason of the poverty of their parents or guardians receive textbooks free of charge, and to provide for supplying them accordingly.

Fifth. To see that the census of children required by section 1462 of this chapter is taken in the proper time and in proper manner.

Sixth. To hold regular meetings at fixed periods, to be prescribed by the state board of education, and special meetings when called by the chairman or by two members.

Seventh. To call meetings of the people of the district for consultation in regard to the school interests thereof, at which meetings the chairman or some other member of the board shall preside, if present.

Eighth. On or before the fifteenth day of March in each year to prepare and return to the president of the county school board, to be by him laid before the board at its earliest meeting, an estimate of the amount of money which will be needed in the district during the next school year for providing schoolhouses, textbooks for indigent children and school appliances, and other necessary expenses.

Ninth. To provide suitable schoolhouses with proper furniture and appliances, in accordance with section 1433, subsection 6, of this act, and care for, manage, and control the school property of the district. For these purposes it may lease, purchase, or build such houses, according to the exigencies of the district and the means at its disposal.

Tenth. To visit the public free schools in the district from time to time, and to take care that they are conducted according to law, and with the utmost efficiency.

Eleventh. To provide for the pay of the teachers and of the clerk of the board, the cost of providing schoolhouses and the appurtenances thereto and the repairs thereof, school furniture and appliances as provided for in section 1433, subsection 6, of this act, necessary textbooks for indigent children attending the public free schools, and any other expense attending the administration of the public free school system, so far as the same is under the control or at the charge of the school district or its officers.

Twelfth. To examine all claims against the school district, and when approved, to pay the same: provided, that a record of such approval shall be made in the proceedings of the board; and a warrant on the county treasurer shall be drawn, signed by the chairman of the board and countersigned by the clerk thereof, payable to the person entitled to receive such money, and stating on its face the purpose or service for which it is to be paid, and that such warrant is drawn in pursuance of an order entered by the board on the ..... day of .....

Thirteenth. To perform such other duties as shall be prescribed by the state board of education or are imposed by other parts of this chapter.

Fourteenth. To report on any matter when required by the division superintendent of schools, and on or before the first day of August of each year to make a report for the school year closing on the thirtieth day of June preceding on all subjects embraced in the blank forms supplied by the superintendent of public instruction.

Fifteenth. County, city, or district school boards and counties, cities, towns, and districts may make appropriations to nonsectarian schools of manual, industrial, or technical training, or to any school or institution of learning owned or exclusively controlled by such county, city, town, or school district or by such county, city, or district school boards. Said boards may also provide for the introduction of manual or industrial training and other special branches into any public school.

Sec. 1470 2 That in due time, before the opening of the schools in the year nineteen hundred and seven, or in any year thereafter, following the adoption of this act by any county, it shall be the duty of each district school board throughout the state, in each county in which this act may be adopted, as hereinafter provided, to determine, by specified boundaries what shall be the area to be attached to each schoolhouse for a primary school for white children, and to each schoolhouse for a primary school for colored children in the respective districts throughout the district, or in any part thereof. These areas shall be called subdistricts, and their boundaries and number may be changed from time to time, at the discretion of the district board, but both in establishing and altering the boundaries of such subdistricts such board shall be governed by the provisions of section 1503 of the Code of Virginia, as amended.

Sec. 23 This act shall apply to those counties, and only to those, in which it may be adopted, after due consideration, by the county school boards thereof, respectively: provided, that the county school board of any county in which this act shall be adopted as aforesaid may, if in its judgment the operation of the same is injurious to the interests of education, apply to the state board of education for relief to the county from the provisions of the act, and the said board shall have power to grant such relief. (Virginia: Code Annotated, 1910, v. 3, p. 212–19, 225)

LAWS ON COUNTY AND DISTRICT SYSTEMS

CALIFORNIA

County and District

Sec. 1768 1 Except in any city and county, there shall be a county board of education, which shall consist of the county suerintendent of schools and of four other members, appointed by the board of supervisors of the county.

2 A majority of the members appointed by the board of supervisors shall be experienced teachers, holding not lower than grammar school certificates in full force and effect.

3 At their last regular meeting preceding the first day of July, in the year 1903, the board of supervisors shall appoint two persons to serve on said board of education for the period of two years; and thereafter, each and every year, the board of supervisors at the last regular meeting preceding the first day of July, shall appoint two persons to serve on said board of education for the period of two years; provided, that in all counties in which there are one or more high schools at least one of the appointive members of the board of education for such county or counties shall hold a certificate of the high school grade.

4 If the board of supervisors of any county refuse or neglect to appoint members of the county board of education, as provided in subdivision 3 of this section, it shall be the duty of the county superintendent to appoint them.

Should a vacancy occur at any time in the county board of education, it shall be the duty of the board of supervisors to appoint a party to fill such vacancy.

5 The members of the county board of education, elected or appointed, shall qualify within ten days after receiving notice of their election or appointment.

6 The county board of education shall organize on the first meeting subsequent to the first day of July in each year, by electing one of their number president of the board. The county superintendent shall be ex officio secretary of the board.

7 For the transaction of business three members shall constitute a quorum; but no teacher's certificate shall be issued, renewed, or revoked, nor shall any books or apparatus be adopted, except by an affirmative vote of at least three members of the board. On the call of any member, the ayes and nays shall be taken upon any proposition, and the vote shall be recorded in the minutes of the board. (California: Kerr's Cyclopedic Codes, v. 1, p. 423)

Sec. 1770 1 Each county board of education shall meet semiannually at such time as they may determine. Special meetings may be called by the superintendent whenever, in his judgment, the exigencies of the schools may require them to be held. Upon the request of any three members, in writing, the superintendent shall call a special meeting. Notice of all semiannual meetings shall be given by the secretary at least ten days prior to the time of meeting. No business shall be transacted at a special meeting, except as provided in subdivision two of this section, other than such as may be specified in the call of the secretary.

2 At the semiannual meetings only, the board shall examine applicants for certificates to teach in the public schools. All examination papers for teachers' certificates shall be kept on file in the office of the superintendent of schools for at least one year, and shall be open for the inspection of the applicants or their authorized agents. Certificates upon credentials may be granted, and unexpired certificates may be renewed, at any meeting of the board.

3 The board of supervisors shall allow to each member of the county board of education a compensation of five dollars a day for his services, and the same rate of mileage as is allowed to the members of the board of supervisors of the county. The secretary shall be allowed the sum of five dollars per day for the actual time that the board may be in session; said compensation of the members of the board, and of the superintendent, shall be payable out of the same fund and in the same manner as the salary of the superintendent of schools is paid.

4 All expenses for printing required by the county board of education, and all incidental expenses incurred for stationery or other purposes in the performance of their duties, shall be audited and paid as other claims against the general fund of the county are paid. (California: Kerr's Cumulative Supplement Annotated, 1906–13, p. 232)

Sec. 1771 County boards of education have power:

1 To adopt rules and regulations, not inconsistent with the laws of this state, for their own government.

2 To prescribe and enforce rules for the examination of teachers, to examine applicants for elementary school certificates and to establish a standard of proficiency which will entitle the person examined to a certificate.

3 To grant, in accordance with sections 1772 and 1775 of this code, the following certificates, renewable at the option of the board:

a Secondary school certificates, authorizing the holders to teach in any secondary or elementary school in the county.

b Elementary school certificates authorizing the holders to teach in any elementary school of the county, and in the first two years of any intermediate school course established as provided in section 1750 *a* of the Political Code; provided, that holders of elementary school certificates who have completed two years of work in a college, or one year of work in a college in addition to a normal school course, under regulations prescribed by the state board of education, may teach in the third year of any intermediate school course.

c Preliminary elementary school certificates, authorizing the holders to do cadet-teaching without salary in any elementary school of the county.

d Preliminary secondary school certificates, authorizing the holders to do cadet-teaching without salary, in any secondary school of the county.

e Kindergarten-primary certificates, authorizing the holders to teach in any kindergarten class in the county.

f Special certificates, authorizing the holders to teach in the schools of the county such branch or branches of learning and in such grades as are named in such certificates. No special certificate shall be granted to teach in any school, a subject other than those included under the manual and fine arts, vocal and instrumental music, physical culture, agriculture, commercial branches and technical, household and industrial arts, and other vocational arts not herein specified.

g Preliminary special certificates, authorizing the holders to do cadet-teaching without salary, in the special branch named in such certificate, in any elementary or secondary school in the county.

4 To grant, in accordance with subdivision 4 of section 1775 of this code, permanent certificates of the grade and kind designated therein. Every certificate, except a permanent certificate, shall be valid for six years; provided, that when any certificate shall be granted on a recommendation that has been given for a limited period only, such certificate shall not be valid for a longer period than that specified in the recommendation; provided further, that any preliminary elementary school certificate, or any elementary school certificate or any special certificate granted to a candidate who has not had at least one year of experience in teaching, shall not be valid for a longer period than two years. All certificates must be issued upon the blank form prepared by the superintendent of public instruction, and must have the impress of the seal of the county board of education.

5 To adopt a list of books and apparatus for district school libraries and books for supplementary use in elementary schools in their respective counties and cities and counties, as required by section 1712 of the Political Code; provided, that no pupil shall be required to purchase said supplementary books, and pupils must be expressly notified by teachers that it is not required or desirable that such books for supplementary use be purchased by pupils or parents. When supplementary books are purchased, they must be paid for by the school district. Except in cities having a city board of education, to prescribe and enforce in the public schools a course of study and the use of a uniform series of textbooks.

6 To revoke or suspend, for immoral or unprofessional conduct, evident unfitness for teaching, or persistent defiance of, and refusal to obey the laws regulating the duties of teachers, the certificates granted by them. But no certificate shall be revoked or suspended until after a hearing before the county board of education, and then only upon the affirmative vote of at least four members of the board. All charges of immoral or unprofessional conduct, of evident unfitness for teaching, or persistent defiance of, and refusal to obey the laws regulating the duties of teachers, shall be presented to the board in writing and shall be verified under oath. Notice of the time of hearing and a full and complete copy of the charges shall be furnished to the accused at least ten days before the hearing. The accused shall be given a fair and impartial hearing and shall have the right to be represented by counsel. The hearing shall be governed by, and conducted under, the rules of the board.

7 To keep a record of their proceedings.

8 To issue diplomas of graduation from any of the public elementary schools of the county, except in cities having boards of education, which diplomas shall be designed by the superintendent of public instruction, and distributed as other blanks from his office. Said diplomas of graduation shall be signed by the president and secretary of the board of education.

9 To adopt and use in authentication of their acts, an official seal, and to have such printing done as may be necessary in the discharge of their duties, (California: Statutes and Amendments to the Codes, 1915, p. 773–75)

Districts

Sec. 1611. Except when otherwise authorized by law, every school district shall be under the control of a board of school trustees, consisting of three members.

Sec. 1613 The term of office of school trustees is three years, from the first day of July next succeeding their election. (California: Kerr's Cyclopedic Codes, v. 1, p. 376–77)

Union School District

Sec. 1674 Union school districts may be formed, and union schools maintained therein, as in this section provided.

First. When a majority of the heads of families who reside in two or more contiguous school districts and who have children attending school as shown by the teachers' registers in the school of the said districts in the same county, shall unite in a petition to the county superintendent of schools for the formation of a union school district, to comprise the districts so petitioning, he shall, within twenty days after receiving said petition, call an election for the determination of the question, and shall appoint three qualified electors in each of the districts petitioning, to conduct the election therein, said election shall be held separately and simultaneously at the public schoolhouse in each of the districts petitioning, and shall be called by posting notices thereof in three of the most public places in each district, one of which places shall be the public schoolhouse in each district at least ten days before said election. Said election shall be conducted by the officers appointed for that purpose, in the manner provided by law for conducting school elections.

The ballots at such election, in each district, shall contain the words, "For the union school district," and the voters [voter] shall write or print after said words on his ballot the word "Yes" or the word "No. It shall be the duty of said election officers in each district to canvass the vote at said election, and report the result to the county superintendent of schools within five days subsequent to the holding of said election.

Second. If a majority of the votes cast at such election, in each and every of such districts, shall be in favor of such union school district, the county superintendent shall (except in the case of the formation of a union district consisting of but two districts, and as hereinafter provided for in subdivision fourth of this section), within fifteen days after receiving the returns of the election held therein, direct the board of trustees in each of said districts to call a meeting of the qualified electors of their respective districts, in the manner provided in section 1617 of this code for calling district meetings. At said meeting the qualified electors shall in each district select one representative, whose powers and duties shall be as hereinafter specified.

The representatives so chosen shall name the union school district, and shall have power to make temporary arrangements for the location of one or more union schools therein, and, if satisfactory apartments or buildings in a suitable location are offered or can be procured, for a consideration or at a rental which would make it advisable to accept the same, they shall have the power to secure an option of a lease on such apartment or building for a period not to exceed three years from the first day of July next ensuing. Within forty days after their selection they shall notify the county superin-

tendent of schools that they desire to meet to locate one or more union schools in and for such union district. Thereafter the representatives so chosen shall meet in conjunction with the county superintendent of schools at a time and place to be named by the superintendent, for the purpose of determining the location of such union school or schools. At such meeting the superintendent shall be the chairman and shall be entitled to vote and participate in all its proceedings.

Should said representatives fail to unanimously agree upon a location for such school or schools, they shall propose in writing to the county superintendent, then present, or, if he is not present, they shall transmit to his office, within ten days, the names of the locations which they, or any of them, favor. Within twenty days after receiving such notice, the superintendent shall call an election as provided in subdivision 1 hereof, to determine the location of the union school or schools. At such election only such sites as have been named by the representatives and certified to the county superintendent shall be voted upon.

Any form of ballot by which the voter signifies his choice of location or locations shall be allowed. The result of said election shall be determined and certified to the county superintendent, as provided in said subdivision one. The location or locations which receive the largest number of votes shall be chosen as the location or locations of the school or schools.

A union school district formed of school districts not all in the same county, is designated a joint union school district. 1. When a majority of the heads of families residing in two or more contiguous school districts not all in the same county and who have children attending the schools in the districts petitioning as shown by the teachers' registers shall unite in a petition to the county superintendents of their respective counties for the formation of a joint union school district, to comprise the districts so petitioning, it shall be the duty of each of said superintendents, within twenty days after receiving said petition, to call an election in the district or districts in his county petitioning, for the purpose of determining the question, and appoint three qualified electors in each of such petitioning districts, to conduct the election therein.

Said election shall be called and conducted in all respects as specified in subdivision 1 of this section, except that the form of ballot shall be: "For the joint union school district," and the result thereof shall be reported by the election officers in each district to the superintendent of the county in which such district is situated, within five days subsequent to the holding of said election.

2 If a majority of the votes cast at such election, in each and every of such districts, shall be in favor of such joint union school district, the county superintendent in each county shall (except in the case of the formation of a joint union district consisting of but two districts, and as hereinafter provided for in subdivision 4 of this section), within fifteen days after receiving the returns of the election, direct the board of trustees in the district, or districts, in his county, to call a meeting of the qualified electors, as provided in subdivision 2 of this section. At said meeting the qualified electors, in each district, shall select a representative, as provided in said subdivision. The representatives so chosen shall meet at a time and place to be agreed upon among themselves, and name the joint union school district.

The location of the joint union school, or schools, shall be determined by the joint action of the representatives chosen and the county superintendents of the counties, in manner and form as provided for the location of a union school, or schools.

Sixth. In union or joint union school districts, formed by the union of more than two school districts, the board of trustees shall be composed of one member elected from each district composing the union or joint union district, at the time and in the manner provided for the election of school trustees, except as otherwise provided in this section.

The county school superintendent (or superintendents by concurrent action in joint union school districts) shall, in union or joint union school districts composed of three or more school districts, divide the districts composing the union or joint union school districts in three classes, as nearly equal in number of school districts as possible, to be designated by him (or them) as class A, B, and C, respectively. At the first annual school election following the organization of the union or joint union school district and the location of the school or schools, the districts in class A, as so divided and designated, shall each elect a school trustee for one year; the districts in class B shall each elect a school trustee for two years; the districts in class C shall each elect a school trustee for three years; and all the trustees so elected shall constitute the board of trustees of the union or joint union school district.

At each annual election thereafter, as terms of office expire, the school trustees shall be elected for three years, and, in case of expiration of term of appointment, for the unexpired term. Vacancies in the board of school trustees shall be filled by appointment by the county superintendent of schools (in case of joint union school districts by appointment by the county superintendent of the county in which the vacancy occurs), the appointee or appointees to hold until the first day of May next succeeding the appointment.

Seventh. In union or joint union school districts formed by the union of but two school districts, the board of trustees of the union or joint union districts shall consist of the two boards of trustees of the district so uniting, and each trustee shall continue to hold office for the term for which he was elected; provided, that should one or more additional districts at any time be admitted to such union or joint union district, the board of trustees shall then consist of one trustee from each of the original districts, as provided in subdivision 6 of this section, and the terms of the trustees in the two original districts and of the trustees in the district or districts admitted shall expire on the first day of May next ensuing after the admission of the third district.

Tenth. The powers and duties of boards of trustees in union or joint union school districts shall be such as are now, or may hereafter be assigned by law to boards of school trustees, except as otherwise provided in this section.

Twelfth. The course of study shall be that prescribed by the proper authority, and shall embrace a period of not less than eight years, except as may be hereafter provided by law; and the textbooks used shall be those adopted by the proper authorities. In joint union districts the provisions of section 1583 of this code shall apply.

Thirteenth. The board of trustees of a union or joint union school district may contract, in such manner as they may deem best, for the transpor-

tation, to and from school, of such pupils as may seem to such board to be in need of such transportation, and shall pay for such transportation, in the usual manner, out of any funds available for the purpose; provided, that all such contracts for transportion shall be first approved by the county superintendent (or superintendents) of schools of the county (or counties) in which such district is situated.

Fourteenth. Whenever in their judgment it may be deemed advisable, the board of trustees for any union or joint union school district may unite with the trustees of any other school district, single, union or joint, in the employment of a supervising principal, who shall devote such time to the supervision of instruction in the several school districts and shall receive such compensation from each board of trustees as may be agreed upon by them. (California: Kerr's Cumulative Supplement Annotated 1906–13, sec. 1674, p. 198–201)

DELAWARE

County — District System

Sec. 2276 . . . The supervision of all the free public schools, including those for colored children, in each of the counties of this state, subject to the general supervision and control hereinbefore vested in the state board of education, shall be vested in a county school commission for each county. The said commission shall be composed of three members, no more than two of whom shall be of the same political party. They shall be appointed by the governor, and hold office for three years, or until their successors are duly qualified. One member of the county school commission in each county having been originally appointed for one year, one for two years, and one for three years, the term of office of one member of each of said commissions will expire each year, whereupon the governor shall annually appoint a member of each of said commissions, for the full term. The member serving for his third year in any commission shall be the senior member.

Each county school commission shall hold meetings quarterly, during the first week in the months of September, December, March and June, in each year, in the office of the county treasurer, or some other convenient place, in its respective county. Special meetings may be held upon the call of any two members. The senior member of the commission shall be its president and the junior member shall be its secretary. Two members shall constitute a quorum to do business, but one may adjourn from time to time until a quorum is secured.

Before entering upon the duties of his office, each member of said commission shall be sworn or affirmed to well and faithfully discharge the same. The oath or affirmation may be administered by any member. A vacancy in the office of county school commissioner, caused by death, resignation, removal, disability, or otherwise, shall be filled by the governor for the unexpired term, provided, that such appointee shall be of the same political party as he, to fill whose unexpired term, the appointee is chosen. A commission for an unexpired term as aforesaid shall vest in the holder thereof all the powers, and subject him to all the duties which would have devolved upon him had he been commissioned at the beginning of said term. Each of said commissions shall have power to make all such by-laws as are or may be necessary for its own government, and to formulate and carry into effect all

such rules and regulations as are requisite and proper for the execution of the powers and duties conferred upon it by this chapter.

Sec. 2277 . . . The object of the county school commission shall be the investigation of the school system throughout the county of its jurisdiction, the methods of instruction and discipline employed in the schools, the performance of their several duties by the various school officers and teachers, and the condition of school property. To this end, each commission shall have full power and authority to visit all the schools in its county, including incorporated schools, and to observe and question the teachers concerning their method of instruction and discipline; to examine all reports and papers made to or filed with the county superintendents for its county, and to confer with and aid him concerning the methods and systems which he has adopted, or desires to introduce into the schools under his supervision; to make reports quarterly to the state board of education at its stated quarterly meetings, containing any suggestions as to improvement in school methods and systems, and specifying any neglect or abuse on the part of any teacher or school officer whomsoever in its county. The commission, shall at any of its stated meetings, be ready to receive any and all complaints concerning teachers, the county superintendent, or any school officer whomsoever of the county under its jurisdiction, and to hear evidence upon the same. The said commission shall have power to determine the complaints aforesaid according to the best ability of its members, subject, however, to the right of appeal to the state board of education as hereinbefore provided. It shall be the further duty of each of the said county school commissions to act as a sanitary commission over any and all school property in the county under its supervision; with full power to condemn any school building or any part thereof, as unsafe or unhealthy; and upon the certificate of such condemnation by the commission, the trustee of the school fund shall withhold from the district in which such condemned property is situated, its share of the state appropriation, until the further certificate of the commission that such condemned property has been repaired or replaced, or that provision therefor has been made. Provided, however, that nothing in this chapter shall be construed or taken to confer upon any of said county school commissions any power, right, or authority to close or suspend any school for any reason whatever.

Sec. 2278 . . . No member of any county school commission shall receive any salary by virtue of his office, but, upon the warrant of the governor, the state treasurer shall, out of the general fund of the state, pay to each member of said commissions the sum of five dollars for each day actually spent in attendance upon the meetings of the commission of which he is a member; provided, that such allowance shall not exceed the sum of seventy-five dollars to any one member in any one year for such attendance; and the further sum of six cents per mile expended in visiting any of the schools under the supervision of the commission of which he is a member; provided, that such mileage shall not be allowed for more than one visit to any one school by any one member during a single quarter; and provided further, that such allowance for mileage shall not exceed the sum of twenty-five dollars to any one member during any one year. The said state treasurer shall further pay all reasonable and proper bills incurred by the said county

school commission for printing and postage, out of the general fund aforesaid, upon being presented with proper vouchers therefor by its president or secretary.

Sec. 2279 . . . It shall be the duty of the state board of education, and also of each of the county school commissions, to give notice of the time and place of each of its stated meetings, by advertisement in two successive issues of three newspapers in the state, at least ten days before the time fixed for such meeting. In the case of the county school commission, such advertisement shall be in newspapers published in the county under its jurisdiction.

Sec. 2280 . . . The colored school districts laid out and established by the county school commissions of the several counties, as named, numbered, bounded and returned to the clerk of the peace of each county, and certified to the trustee of the school fund, under the provisions of chapter 67 of volume 21, Laws of Delaware, shall be the colored school districts in each county. The county school commissions of the respective counties may alter, divide, consolidate, or unite such school districts, whenever any of said school commissions shall deem such action for the best interests of the colored pupils in said districts.

Sec. 2281 . . . The mode of having property transferred from one school district to another, or of altering the boundaries of existing school districts, or of creating new districts shall be as follows:

A petition stating the object sought shall be presented to the county school commission of the proper county at any of its stated meetings, signed, in the case of a petition to transfer, by the owner or owners of the property affected, or in the case of a petition to create a new district by twelve or more freeholders of the district or districts affected. Notice of the intention to present such petition must, in all cases, have been posted in four public places in the district or districts affected and a copy of the same transmitted to the school committee of each district affected, through its clerk, ten days at least before the presentation of such petition. The county school commission shall then determine the matter, and shall certify its finding to the clerk of the peace of the county, specifying when the prayer of the petition shall have been allowed, the metes and bounds of the new districts, and of the alterations in the boundaries of old districts by the transfer of property. A new district shall not be created unless it be made to appear to the commission that such proposed new district shall contain at least thirty-five children over the age of five years, and that at least that same number will remain in each of the old districts affected. A new district thus created shall be numbered in continuation of the school districts of the county, shall be subject to and have all the rights and powers given by all the laws of this state having reference to free public schools. The commission so having created a new district as aforesaid shall give notice in writing, at least ten days before the holding of the first regular meeting of the school voters to be held in districts created as aforesaid, of the time and place for holding such meeting, which notice shall be posted in five of the most public places of the district. A failure to give notice as aforesaid shall in nowise affect or invalidate an organization that may be made by the school voters in such district, provided, that a majority of the school voters of the district be present at any meeting, held without notice given as afore-

said. The finding or returning of a majority of the members of the commission upon any petition as aforesaid, shall be as effectual and binding as if made by all. The limits of the school districts so created, and alterations of the limits of old districts by division, union of several as hereinafter provided, or otherwise, shall be recorded in the office of the clerk of the peace of the proper county; and the number and location of such new districts and the alterations of old districts shall be certified to the trustee of the school fund by said clerk of the peace.

Whenever any of the county school commissioners of this state shall be satisfied that any real estate in the county of its jurisdiction, has not been included within the limits or boundaries of any school district for the two years then next preceding, then and in such case the said commission shall have the right, power and authority to transfer such real estate to any school district of the said county selected by the said commission, provided said school district shall at the time of such transfer be maintaining a free school under the laws of this state. No petition shall be necessary in order to empower a county school commission to act in the cases aforesaid, but the commission shall before making such transfer, give the owner and occupant of such real estate notice of the time and place of the meeting of the commission for the final determination of the transfer. Such notice may be sent through the mail or may be left at the dwelling house being on the real estate aforesaid, or if there be no dwelling house, there, may be posted anywhere on said real estate, five days at least before the day of the holding of the meeting aforesaid. When any transfer as aforesaid shall have been finally determined upon, the commission shall at once certify its action to the clerk or secretary of the school committee or board of education of the district to which the transfer is made. It shall likewise certify its action to the clerk of the peace of the county who shall cause a record of the transfer to be made in his office.

Sec. 2282 . . . Two or more school districts in any county may unite for establishing and supporting a free school for their common benefit; and such districts, when united, shall be one district by the name of "United school district nos. ..... in ..... county." The manner of forming a union of districts shall be this:

1 Notice shall be given in each district which it is proposed to unite, as required for stated meetings in the several districts.

2 At the meeting, thus called in each district, if two-thirds of the voters present are in favor of the union, a committee of three of such voters shall be appointed to arrange the terms, and the meeting may be adjourned to hear their report; if a majority of them agree upon a union with any other district, or districts, and settle upon the terms thereof, the same shall be reported to an adjourned meeting, and if such report shall be adopted by two-thirds of the voters present, it shall be obligatory, and the districts mentioned shall be united; provided, like proceedings be had in all the said districts; but, if, in either district, the report be not adopted by a vote of two-thirds, this shall not defeat the union between the other districts so adopting it; they shall be united, and the other shall be excluded.

3 A meeting of the united district shall be then held at the time and place fixed by the terms of the union. At this meeting, a school committee for the united school district shall be chosen, and a vote may be passed

to raise money by contribution, but not by tax. This meeting shall also inquire into the proceedings preparatory to the union of the districts and its determination thereupon shall be conclusive. United school districts shall have the same powers and exercise them in the same manner as original districts. The power of taxation shall extend to the amount that could be lawfully raised by tax in the several districts composing such united districts, if acting separately. The union of districts shall not affect the account of the trustee of the school fund, but dividends of the income of the fund shall be apportioned and credited to the original districts as before the union; and all sums placed to the credit of the several districts of which the union is formed, shall be paid upon the order of the school committee of the united district, and applied to the use of such district, upon their showing that a sum has been raised sufficient to entitle these several districts to draw their dividends as hereinafter provided. The place of meeting of school voters of a united school district shall be the schoolhouse of the district; or, if there be none, then one at the schoolhouse mentioned in the notices, which shall conform to any standing order of the school voters. A proposal to have several schoolhouses in a united district may be brought before a regular meeting of the school voters by inserting it in the notices of such meeting; if such proposal is made the secretary shall inquire concerning the regularity of the notice and make a minute of the fact. If it be carried, the school committee shall have power to execute it. (Delaware: Revised Code, 1915, p. 1089–95)

District System

Sec. 2287 . . . The supervision and control of the free public schools in each district in the state (subject to the general powers hereinbefore vested in the state board of education and the several county school commissions) shall be vested in a school committee for each district, which shall be composed of a clerk and two commissioners, who shall serve for three years from the time of their respective elections, or until their successors are duly qualified.

Sec. 228 . . . The respective school committees of adjoining districts shall have power to make such arrangements for the establishment of a school or schools for the joint benefit of the children of such adjoining districts as they may deem proper and advisable. (Delaware: Revised Code, 1915, p. 1099 and 1102)

MISSISSIPPI

County—District System

Sec. 4510 . . . There shall be a county school board, consisting of one member from each supervisor's district, to be appointed for a term of four years, by the superintendent, within ninety days after his term of office begins, the appointments to be subject to ratification by the board of supervisors. A majority of the members shall be a quorum for the transaction of business. For neglect of duty, the superintendent may remove a member of the school board; and he shall fill all vacancies occurring from any cause.

Sec. 4511 . . . Members of the county school board shall qualify by subscribing to the oath of office before the superintendent, and shall receive

as compensation for their services three dollars for each day's actual service, to be paid as teachers' salaries are paid; but they shall not be paid for more than five days in any one year.

Sec. 4512 . . . The county superintendent shall be president of the school board, and shall convene it annually, prior to the first day of August, to define the boundaries of the school districts of the county outside of the separate school districts, or to make alterations therein, and to designate the location of the schoolhouse in each district, if not already located.

Sec. 4513 . . . In districts containing not more than one chartered institution of learning the board shall locate the public school, if it be so desired by the authorities of the chartered institution, with the consent of the trustees of the chartered institution, at the site thereof; and the public school shall be conducted in accordance with the rules and regulations of the chartered institution of learning, and the local trustees of public schools, and the trustees of the chartered school shall, in joint session, elect teachers for the public school.

Sec. 4514 . . . Separate districts shall be made for the schools of the white and colored races, and the districts for each race shall embrace the whole territory of the county outside the separate school districts. A regular school district shall not contain less than forty-five educable children of the race for which the district is established, except where too great distance or impassable obstructions would debar children from school privileges; in such cases the school board may, in its discretion, establish a regular district containing not less than fifteen educable children. In places where swamps, large streams or other bodies of water which are not crossed by foot bridges render it impracticable to establish regular districts as above provided, the school board may establish special districts for such children as live in the forks or bends of the streams or other bodies of water, or who are prevented from attending school by other impassable obstruction; provided that a special district shall not be established for less than ten educable children, but such special district may contain less than nine square miles of territory, and the whole number of such special districts in a county shall not exceed one-fifth of the number of regular districts; adjacent parts of counties may, by the county school board, be embraced in a line school district, the superintendent previously consenting thereto and reporting to the board the territory to be so included. Trustees of such districts may reside in either county. The teacher may be licensed in either county, but the superintendent must previously agree upon the amount of salary to be paid, and each must contract with the teacher for the proportionate part of the salary, and shall require the teachers' monthly reports to him to show the statistics of the whole school, and also separately those of his county. In defining the boundaries of school districts the school board shall pay due regard to the larger water courses of the county, using parts of them as boundary lines whenever practicable. In counties not laid off into townships, the metes and bounds of the school districts shall be defined by streams, by the line of farms or otherwise.

Sec. 4515 . . . The districts shall be so arranged as to place all children within reasonable distance of a schoolhouse; and one public school shall be maintained in each district; but when less than five children attend school in a district, the school shall be discontinued by the superintendent at the end of any scholastic month.

Sec. 4516 . . . Children residing in one district may attend school in another, with the consent, in writing, of the trustees of both districts and of the county superintendent; but pupils shall not be allowed to attend more than one term during a scholastic year.

Sec. 4517 . . . It shall be the duty of the county superintendent to prepare, on township blanks, an outline map, showing the numbers of the sections and parts of sections embraced in each school district outside of the separate school district, and to paste the same in the school register for the district before delivering it to the teacher thereof. It shall be unlawful to issue a pay-certificate to the teacher of any district not established and recorded in accordance with the provisions of the law.

Sec. 4518 . . . There shall be three trustees for each of said school districts, each to be chosen for a term of three years, but so chosen that one will be selected every year. They shall be persons of good character, patrons of the school, and able to read and write. The trustees shall be elected by the patrons of the school, except in separate school districts.

Sec. 4519 . . . On the first Saturday of August of each year the patrons of each district not constituting a separate school district shall meet at the schoolhouse at two o'clock p.m., organize and elect a chairman and secretary, and elect by ballot one trustee for three years. At every such meeting the holding over trustees shall have prepared and present a list of the names of patrons entitled to vote for trustees. The chairman and secretary shall forthwith certify the result of the election to the county superintendent, and cause the certificate thereof to be delivered to him on or before the following Saturday. If from any cause a vacancy occurs in the office of trustee, outside of a separate school district, the county superintendent shall fill the same by appointment, unless the patrons thereof shall fill the same by an election within ten days after such vacancy occurs.

Sec. 4520 . . . If from a failure to qualify, or from other cause, there be a vacancy in the office of trustee, outside of a separate school district, the county superintendent shall fill the same by appointment, in writing; and the trustee so appointed shall hold office until the end of the vacant term, and until his successor be elected.

Sec. 4521 . . . Two of the trustees constitute a quorum to transact business. Upon organization, the trustees shall select a secretary, whose duty it shall be to preside at all meetings, to make the reports, and to perform all other duties required by law. If a trustee refuse to discharge the duties of the office or refuse to patronize the school, the office shall become vacant, and the county superintendent shall appoint another person to be trustee.

Sec. 4522 . . . The trustees shall meet annually, on or before the fifteenth day of September, to select a teacher if the school be opened during the winter term, and they shall at once notify the county superintendent of their selection. If the trustees fail so to report, or, if the teacher selected fail to obtain a license, the superintendent shall appoint a licensed teacher, and have the school taught during the winter term.

Sec. 4523 . . . The trustees shall scrutinize carefully the enumeration of educable children who attend the school made by the teacher, see that the children of the district and none others are included in the list, and certify the same over their official signatures placed in the teacher's register at the end of the list; and the enumeration thus reported and certified shall guide

the superintendent in determining the salary of the teacher for the ensuing year.

Sec. 4524 . . . The trustees may suspend or expel a pupil for misconduct, and shall look after the interests of their schools, visit the same at least once during each month by one or more of their number, see that fuel is provided, protect the school property and care for the same during vacation, and arbitrate difficulties or disputes between teachers and pupils; but either party feeling aggrieved by their decision, may appeal to the county superintendent, and from him to the state board of education. And the trustees may make provisions for the comfort and welfare of the pupils; but the same shall not involve an expenditure of money not already appropriated for the purpose by the proper authorities. (Mississippi: Code, 1906, ch. 125, p. 1228–31)

District System

Sec. 4526 . . . The schools of such district (separate school district) shall be under the control of five trustees, to be elected on the second Monday in April, or at the first regular meeting prior thereto, by the mayor and board of aldermen, or in the manner prescribed by the board; and the trustees shall all be patrons of the school. The conditions of eligibility imposed and powers granted trustees, under the general law, shall apply to trustees of separate school districts, and they shall be subject to the same penalties, and to removal from office by the board for the neglect of duty, but no member of the board of aldermen shall be eligible to the office of trustee; or any one who is a trustee of a private or sectarian school or college in same separate school district.

Sec. 4527 . . . The trustees shall be chosen for a term of three years; two being chosen each year for two successive years, and one being chosen during the third year, as vacancies shall occur. In unincorporated districts the vacancies annually occurring shall be filled as hereto provided for the appointment of trustees of such district. Their term of office shall be three years, and vacancies shall be filled by the mayor and board of aldermen, but vacancies in unincorporated districts shall be filled by the county superintendent of education. Existing trustees of separate school districts shall remain in office according to the terms of their appointment or designation, unless selected under the general law; and where they are numerous and authorized to act by a smaller number to be selected by them, they may continue to do so.

Sec. 4530 . . . Any municipality, by an ordinance of the mayor and board of aldermen thereof, or any unincorporated district of not less than sixteen square miles, by the county school board, on a petition of the majority of the qualified electors therein, may be declared a separate school district, but shall not be entitled to the rights and privileges of a separate school district unless a free public school shall be maintained therein for a term of at least seven months in each scholastic year. (Mississippi: Code 1906, ch. 125, p. 1232)

OHIO

County and Township Systems

Sec. 4679 . . . The school districts of the state shall be styled, respectively, city school districts, village school districts, rural school districts and county school districts.

Sec. 4682–1 . . . A village school district containing a population of less than fifteen hundred may vote at any general or special election to dissolve and join any contiguous rural district. After approval by the county board such proposition shall be submitted to the electors by the village board of education on the petition of one-fourth of the electors of such village school district or the village board may submit the proposition on its own motion and the result shall be determined by a majority vote of such electors.

Sec. 4683 . . . When a village school district is dissolved, the territory formerly constituting such village district shall become a part of the contiguous rural district which it votes to join in accordance with section 4682–1, and all school property shall pass to and become vested in the board of education of such rural school district.

Sec. 4684 . . . Each county, exclusive of the territory embraced in any city school district and the territory in any village school district exempted from the supervision of the county board of education by the provisions of sections 4688 and 4688–1, and territory detached for school purposes, and including the territory attached to it for school purposes, shall constitute a county school district. In each case where any village or rural school district is situated in more than one county such district shall become a part of the county school district in which the greatest part of the territory of such village or rural district is situated. (Ohio: Laws 1914, p. 133)

Sec. 4692 . . . The county board of education may transfer a part or all of a school district of the county school district to an adjoining district or districts of the county school district. Such transfer shall not take effect until a map is filed with the auditor of the county in which the transferred territory is situated, showing the boundaries of the territory transferred, and a notice of such proposed transfer has been posted in three conspicuous places in the district or districts proposed to be transferred, or printed in a paper of general circulation in said county, for ten days; nor shall such transfer take effect if a majority of the qualified electors residing in the territory to be transferred shall, within thirty days after the filing of such map, file with the county board of education a written remonstrance against such proposed transfer. If an entire district be transferred the board of education of such district is thereby abolished or if a member of the board of education lives in a part of a school district transferred the member becomes a non-resident of the school district from which he was transferred and ceases to be a member of such board of education. The legal title of the property of the board of education shall become vested in the board of education of the school district to which such territory is transferred. The county board of education is authorized to make an equitable division of the school funds of the transferred territory either in the treasury or in the course of collection. And also an equitable division of the indebtedness of the transferred territory. (Ohio: Laws 1914–15, p. 397)

Sec. 4712 . . . In rural school districts, the board of education shall consist of five members elected at large at the same time township officers are elected and in the manner provided by law, for a term of four years.

Sec. 4715 . . . Each member of the board of education of rural school districts, except such districts as contain less than sixteen square miles, shall receive as compensation two dollars for each regular meeting actually attended by such member, but for not more than five meetings in any year.

The compensation allowed members of the board shall be paid from the contingent fund. (Ohio: Laws 1914, p. 135–36)

Sec. 4726 . . . A rural board of education may submit the question of centralization, and, upon the petition of not less than one-fourth of the qualified electors of such rural district, or upon the order of the county board of education, must submit such question to the vote of the qualified electors of such rural district at a general election or a special election called for that purpose. If more votes are cast in favor of centralization than against it, at such election, such rural board of education shall proceed at once to the centralization of the schools of the rural district, and, if necessary, purchase a site or sites and erect a suitable building or buildings thereon. If, at such election, more votes are cast against the proposition of centralization than for it, the question shall not again be submitted to the electors of such rural district for a period of two years, except upon the petition of at least forty per cent of the electors of such district. (Ohio: Laws 1914, p. 139)

Sec. 4726–1 . . . In townships in which there are one or more school districts, the qualified electors of such school districts may vote on the question of centralizing the schools of said township districts, or of special school districts therein, without interfering with the existing school district organization until the result of the election shall have been determined. If at such election in any township a majority of all the votes cast shall be in favor of centralizing the schools in said township, the probate judge of the county shall create a new board of education for the said township, without delay, by selecting from the several boards of education thus consolidated, five suitable persons, giving each former district its fair representation in such selection, which such five persons so selected shall constitute the board of education for said township until the first township election thereafter; at such first township election thereafter the electors of such township shall elect two members of the board of education for two years, and three members to serve for three years, and at the proper elections thereafter their successors shall be elected for four years. If a majority of the electors in said township vote against said centralization at the time above designated, then the several school districts in said township shall proceed as though no election had been held. (Ohio: Laws 1914–15, p. 442)

Sec. 4727 . . . When the schools of a rural school district have been centralized such centralization shall not be discontinued within three years, and then only by petition and election, as provided in section 4726. If at such election more votes are cast against centralization than for it, the division into subdistricts as they existed prior to centralization shall thereby be reestablished. (Ohio: Laws 1914, p. 139)

Sec. 4728 . . . Each county school district shall be under the supervision and control of a county board of education composed of five members who shall be elected by the presidents of the various village and rural boards of education in such county school district. Each district shall have one vote in the election of members of the county board of education except as is provided in section 4728–1. At least one member of the county board of education shall be a resident of a village school district if such district is located in the county school district and at least three members of such board shall be residents of rural school districts, but not more than one

member of the county board of education shall reside in any one village or rural school district within the county school district. (Ohio: Laws 1914, p. 136)

Sec. 4728–1 . . . All school districts other than village and city school districts within a civil township shall be jointly entitled to one vote in the election of members of the county board of education. The presidents of the board of education of all such districts in a civil township shall meet for the purpose of choosing one from their number to cast the vote for members of the county board of education. If no such meeting is held in any year for the purpose of choosing one from their number to cast the vote for members of the county board of education. If no such meeting is held in any year for the purpose of choosing one from their number to cast the vote of such boards, the president of the board having the largest tax valuation shall represent all such districts of the civil township at the election of the county board members. A board of education of a rural district having territory in two or more civil townships shall vote with the boards of education of the districts of the civil township in which the greater part of its taxable property is located. (Ohio: Laws 1914, p. 136)

Sec. 4729 . . . On the second Saturday in June, 1914, the presidents of the boards of education of the various village and rural school districts in each county school district shall meet and elect the five members of the county board of education, one for one year, one for two years, one for three years, one for four years, and one for five years, and until their successors are elected and qualified. The terms of office of such members shall begin on the fifteenth of July, 1914, and each year thereafter on the third Saturday of January. Each year thereafter one member of the county board of education shall be elected in the same manner for a term of five years. The presidents of the various boards of education within the county school district shall be paid their necessary and actual expenses incurred while meeting for the purpose of electing members of the county board of education. Such expenses shall be allowed by the county auditor and paid out of the county treasury upon the order of the chairman and clerk of the meeting. (Ohio: Laws 1914, p. 136)

Sec. 4734 . . . Each member of the county board of education shall be paid his actual and necessary expenses incurred during his attendance upon any meeting of the board. Such expenses, and the expenses of the county superintendent, itemized and verified shall be paid from the county board of education fund upon vouchers signed by the president of the board. (Ohio: Laws 1914, p. 137)

Sec. 4735–1 . . . When a petition signed by not less than one-fourth of the electors residing within the territory constituting a rural school district, praying that the rural district be dissolved and joined to a contiguous rural or village district, is presented to the board of education of such district; or when such board, by a majority vote of the full membership thereof, shall decide to submit the question to dissolve and join a contiguous rural or village district, the board shall fix the time of holding such election at a special or general election. The clerk of the board of such district shall notify the deputy state supervisors of elections, of the date of such election and the purposes thereof, and such deputy state supervisors shall provide therefor. The clerk of the board of education shall post notices thereof

in five public places within the district. The result shall be determined by a majority vote of such electors. (Ohio: Laws 1914, p. 138)

Sec. 4736 . . . The county board of education shall arrange the school districts according to topography and population in order that the schools may be most easily accessible to the pupils, and shall file with the board or boards of education in the territory affected, a written notice of such proposed arrangement; which said arrangement shall be carried into effect as proposed unless, within thirty days after the filing of such notice with the board or boards of education, a majority of the qualified electors of the territory affected by such order of the county board, file a written remonstrance with the county board against the arrangement of school districts so proposed. The county board of education is hereby authorized to create a school district from one or more school districts or parts thereof. The county board of education is authorized to appoint a board of education for such newly created school district and direct an equitable division of the funds or indebtedness belonging to the newly created district. Members of the boards of education of the newly created district shall thereafter be elected at the same time and in the same manner as the boards of education of the village and rural districts. (Ohio: Laws 1914–15, p. 397–98)

Sec. 4737 . . . The county board of education shall publish with the advice of the county superintendent a minimum course of study which shall be a guide to local boards of education in prescribing the courses of study for the school under their control. The county board may publish different courses of study for village and rural school districts. (Ohio: Laws 1914, p. 140)

Sec. 4738 . . . The county board of education shall divide the county school district, any year, to take effect the first day of the following September, into supervision districts, each to contain one or more village or rural school districts. The territory of such supervision districts shall be contiguous and compact. In the formation of the supervision districts consideration shall be given to the number of teachers employed, the amount of consolidation and centralization, the condition of the roads and general topography. The territory in the different districts shall be as nearly equal as practicable and the number of teachers employed in any one supervision district shall not be less than thirty. The county board of education shall, upon application of three-fourths of the presidents of the village and rural district boards of the county, redistrict the county into supervision districts. The county board of education may at their discretion require the county superintendent to personally supervise not to exceed forty teachers of the village or rural schools of the county. This shall supersede the necessity of the district supervision of these schools. (Ohio: Laws 1914–15, p. 396–97)

Sec. 4739 . . . Each supervision district shall be under the direction of a district superintendent. Such district superintendent shall be elected by the presidents of the village and rural boards of education within such district, except that where such supervision district contains three or less rural or village school districts the boards of education of such school districts in joint session shall elect such superintendent. The district superintendent shall be employed upon the nomination of the county superintendent but the board electing such district superintendent may by a majority vote elect a district superintendent not so nominated. (Ohio: Laws 1914, p. 140–41)

Sec. 4740 . . . Any village or rural school district or union of school districts for high school purposes which maintains a first grade high school and which employs a superintendent shall upon application to the county board of education before September 10, 1915, or before June 1st of any year thereafter, be continued as a separate district under the direct supervision of the county superintendent. Such district shall continue to be under the direct supervision of the county superintendent until the board of education of such district by resolution shall petition to become a part of a supervision district of the county school district. Such superintendents shall perform all the duties prescribed by law for a district superintendent, but shall teach such part of each day as the board of education of the district or districts may direct. Such districts shall receive no state aid for the payment of the salaries of their superintendents, and the salaries shall be paid by the boards employing such superintendents. (Ohio: Laws 1914–15, p. 439–40)

Sec. 4741 . . . The first election of any district superintendent shall be for a term not longer than one year, thereafter he may be reelected in the same district for a period not to exceed three years. Whenever for any cause in any district a superintendent has not been appointed by September first, the county board of education shall appoint such superintendent for a term of one year. (Ohio: Laws 1914, p. 141)

Sec. 4742 . . . Not less than sixty days before the expiration of the term of any district superintendent, the presidents of the boards of education within such supervision district, or in supervision districts which contain three or less village or rural districts, the boards of education of such districts shall meet and elect his successor. The president of the board in the village or rural district having the largest number of teachers shall issue the call giving at least ten days' notice of the time and place of meeting. He shall also act as chairman and certify the results of such meeting to the county board of education. (Ohio: Laws 1914, p. 141)

Sec. 4743 . . . The compensation of the district superintendent shall be fixed at the same time that the appointment is made and by the same authority which appoints him; such compensation shall be paid out of the county board of education fund on vouchers signed by the president of the county board. The salary of any district superintendent shall in no case be less than one thousand dollars per annum, half of which salary not to exceed seven hundred and fifty dollars, shall be paid by the state and half by the supervision district, except where the number of teachers in any supervision district is less than forty in which case the amounts paid by the state shall be such proportion of half the salary as the ratio of the number of teachers employed is to forty. The half paid by the supervision district shall be pro-rated among the village and rural school districts in such district in proportion to the number of teachers employed in each district. (Ohio: Laws 1914, p. 142)

Sec. 4744 . . . The county board of education at a regular meeting held not later than July 20th, shall appoint a county superintendent for a term not longer than three years commencing on the first day of August. Such county superintendent shall have the educational qualifications mentioned in section 4744–4. He shall be in all respects the executive officer of the county board of education, and shall attend all meetings with the privilege of discussion but not voting. (Ohio: Laws 1914, p. 142)

Sec. 4744–2 . . . On or before the first day of August of each year the county board of education shall certify to the county auditor the number of teachers to be employed for the ensuing year in the various rural and village school districts within the county school districts, and also the number of district superintendents employed and their compensation and the compensation of the county superintendent; and such board of education shall also certify to the county auditor the amounts to be apportioned to each district for the payment of its share of the salaries of the county and district superintendents. (Ohio: Laws 1914, p. 142)

Sec. 7705 . . . The board of education of each village, and rural school district shall employ the teachers of the public schools of the district, for a term not longer than three school years, to begin within four months of the date of appointment. The local board shall employ no teacher for any school unless such teacher is nominated therefor by the district superintendent of the supervision district in which such school is located except by a majority vote. In all high schools and consolidated schools one of the teachers shall be designated by the board as principal and shall be the administrative head of such school. (Ohio: Laws 1914, p. 144)

Sec. 7706 . . . The district superintendent shall visit the schools under his charge, direct and assist teachers in the performance of their duties, classify and control the promotion of pupils, and shall spend not less than three-fourths of his working time in actual class room supervision. He shall report to the county superintendent annually and oftener if required, as to all matters under his supervision. He shall be the chief executive officer of all boards of education within his district and shall attend any and all meetings. He may take part in their deliberations, but shall not vote. Such time as is not spent in actual supervision shall be used for organization and administrative purposes and in the instruction of teachers. At the request of the county board of education he shall teach in teachers' training courses which may be organized in the county school district. (Ohio: Laws 1914, p. 144)

Sec. 7706–1 . . . The district superintendent shall, as often as advisable, assemble the teachers of his district, for the purpose of conference on the course of study, discipline, school management and other school work and for the promotion of the general good of all the schools in the district. The county superintendent shall cooperate with the different district superintendents in holding such teachers' meetings and shall attend as many of them as his other duties will permit. (Ohio: Laws 1914, p. 144)

Sec. 7706–2 . . . It shall be the duty of the district superintendent to recommend to the village and rural boards of education within such district, such textbooks and courses of study as are most suitable for adoption. (Ohio: Laws 1914, p. 144)

Sec. 4736–1 . . . In rural school districts hereafter created by a county board of education, a board of education shall be elected as provided in section 4712 of the General Code. When rural school districts hereafter so created, or which have been heretofore so created, fail or have failed to elect a board of education as provided in said section 4712, or whenever there exists such school district which for any reason or cause is not provided with a board of education, the commissioners of the county to which such district belongs shall appoint such board of education, and the members so appointed shall serve until their successors are elected

and qualified. The successors of the members so appointed shall be elected at the first election for members of the board of education held in such district after such appointment, two members to serve for two years and three members for four years. And thereafter their successors shall be elected in the manner and for the term as provided by section 4712 of the General Code. The board so appointed by the commissioners of the county shall organize on the second Monday after their appointment. (Ohio: Laws 1914–15, p. 550–51)

Sec. 7731 In all rural and village school districts where pupils live more than two miles from the nearest school the board of education shall provide transportation for such pupils to and from such school. The transportation for pupils living less than two miles from the schoolhouse, by the most direct public highway shall be optional with the board of education. When transportation of pupils is provided, the conveyance must pass within one-half mile of the respective residences of all pupils, except when such residences are situated more than one-half mile from the public road. When local boards of education neglect or refuse to provide transportation for pupils, the county board of education shall provide such transportation and the cost thereof shall be charged against the local school district. (Ohio: Laws 1914, p. 140)

Sec. 7646 Each township board of education shall establish and maintain at least one elementary school in each subdistrict under its control, unless transportation is furnished to the pupils thereof as provided by law. (Page & Adams Annotated Ohio General Code, sec. 5320–8509, p. 812)

SOUTH CAROLINA

County — District System

Sec. 1729 There shall be a county board of education in each county, composed of three members, one of whom shall be the county superintendent of education, and the other two shall be appointed by the state board of education at its regular meeting in April, 1897, and every two years thereafter, who shall hold their office for a term of two years from the time of their appointment and until their successors shall be appointed and qualified, unless sooner removed by the state board of education.

Sec. 1730 The county board of education shall examine all candidates for the position of teacher, and give to each person found qualified a certificate setting forth the branches of learning he or she may be capable of teaching, and the percentage attained in each branch, said certificate to be valid for a term of two years, unless sooner revoked, and it may be renewed with or without examination, at the discretion of the board, all of which shall be done with such regulations as the state board of education may prescribe. No teacher shall be employed in any of the free public schools without a certificate from the county board of education or the state board of education: provided, that no examinations as to the qualification shall be made in the case of any applicant who produces a full diploma from any chartered college or university of this state, or Mamminger Normal School of Charleston, and furnish satisfactory evidence of good moral character: provided, further, that the state board of education shall examine into the curriculum standing,

faculty and equipment of each institution, and see that it is doing real college work, before certificates may be issued on its diplomas. The two members of the board appointed by the state board of education shall receive for the services rendered by them compensation at the rate of three dollars per diem for not exceeding seven days, except in the counties of Greenville and Orangeburg, where the number of days shall not exceed twenty, and in the counties of Barnwell, Dorchester, York and Hampton, where the number of days shall be ten, if so much be necessary, in each year, and mileage of five cents for each mile of necessary travel, the same to be paid by the county board of commissioners out of the ordinary county funds.

Sec. 1731 It shall be the duty of the county board of education and the boards of trustees hereinafter provided for to see that in every school under their care there shall be taught, as far as practicable, orthography, reading, writing, arithmetic, geography. English grammar, the elements of agriculture, history of the United States and this state, the principles of the constitution of the United States and this state, morals and good behavior, algebra, physiology and hygiene, and especially as to the effects of alcoholic liquors and narcotics upon the human system, English literature, and such other branches as the state board may from time to time direct.

Sec. 1732 The nature of alcoholic drinks and narcotics and special instruction as to their effects upon the human system, in connection with the several divisions of the subject of physiology and hygiene, shall be included in the branches of study taught in common or public schools in the state of South Carolina and shall be studied and taught as thoroughly and in the same manner as other like required branches are in said schools, by the use of textbooks in the hands of pupils where other branches are thus studied in said schools, and orally in the case of pupils unable to read, and shall be taught by all teachers and studied by all pupils in all said schools supported wholly or in part by public money.

Sec. 1735 The county board of education of the several counties of this state, or such officer or officers as may be vested with the same or similar power or duties shall levy an annual tax of three mills on the dollar upon all the taxable property in their respective counties, which tax shall be collected at the same time and by the same officers as the other taxes for the same year, and shall be held in the county treasury of the respective counties, and on the first day of July of each year, or as soon as practicable thereafter, the said fund shall be apportioned by the said county boards respectively among the school districts of their respective counties in proportion to the number of pupils enrolled in the public schools of such school districts; and the said county boards shall ascertain the amount of poll taxes collected in and for each school district of their respective counties, and shall notify the county treasurer and the trustees of each school district of the amount of poll taxes, as well as of the amount of the aforesaid fund apportioned by them to each school district.

The school funds of each district shall be distributed and expended by the board of trustees for the best interests of the school district, according to the judgment of the board of trustees, on their warrant approved by the county superintendent of education. For the purpose of said apportionment pupils shall not be deemed enrolled until after an attendance of at least ten school days during the preceding scholastic year.

Sec. 1736 The county board of education shall constitute an advisory body with whom the county superintendent of education shall have the right to consult when he is in doubt as to his official duty, and also a tribunal for determining any matter of local controversy in reference to the construction or administration of the school laws, with the power to summon witnesses and take testimony if necessary, and when they have made a decision said decision shall be binding upon the parties to the controversy: provided, that either of the parties shall have the right to appeal to the state board of education, and said appeal shall be made through the county board of education, in writing, and shall distinctly set forth the question in dispute, the decision of the county board and the testimony as agreed upon by the parties to the controversy, or, if they fail to agree, upon the testimony as reported by the county board.

Sec. 1738 The county boards of education shall divide their counties into convenient school districts, as compact in form as practicable, having regard to natural boundaries, and not to exceed forty-nine nor less than nine square miles in area, and shall alter the lines thereof, and create additional school districts from time to time as the interests of the schools may, in their judgment, demand: provided, that no new school district shall be erected by said county board of education, except upon the petition of at least one-third of the qualified electors embraced within the limits of such proposed school district: provided, further, that no school district shall be consolidated except upon a petition of at least one-third of the qualified voters of the school district proposed to be consolidated: provided, further, whenever territory embraced in two or more counties is proposed to be formed into one school district, the same may be formed by the joint action of the board of education of the respective counties as herein provided for the formation of school districts in a county: provided, that in cities of ten thousand inhabitants and over, this limitation of area shall not apply: provided, further, that when any school district laid out under this section shall embrace cities or towns already organized into special school districts, in which graded school buildings have been erected by the issue of bonds, or by special taxation, or by donation, all the territory included in said school district shall bear its just proportion of any tax that may be levied to liquidate such bonds or support the public schools therein. The present division of the counties into school districts shall remain until changed by the county board of education. The county boards of education are authorized and empowered to make contracts for the purpose of dividing their counties into proper school districts, and to provide for the payment of the expenses thereof out of the school funds of the county. Every school district now organized, or to be hereafter organized in pursuance of this section, is and shall be a body politic and corporate, by the name and style of school district no. .. (such number as may be designated by the county board of education), of ..... county (the name of the county in which the district is situated), the state of South Carolina; and in that name may sue and be sued, and be capable of contracting and being contracted with to the extent of their school fund, and holding such real and personal estate as it may come into possession of, by will or otherwise, or as is authorized by law to be purchased, all of which shall be used exclusively for school purposes. (South Carolina: Code of Laws, 1912, v. 1, p. 479–82)

District System

Sec. 1740 Each school district shall be under the management and control of the board of trustees hereinafter provided for, subject to the supervision of the county board of education.

Sec. 1741 The school districts of the several counties of the state are hereby made and declared to be the divisions of the counties for taxation for all school purposes.

Sec. 1752 Each county board of education, on the first Tuesday of July, 1906 and on the first Tuesday in July every two years thereafter, shall appoint for each school district in their county three school trustees, from the qualified electors and taxpayers residing in the district, who shall hold their office for two years, and until their successors are appointed and qualified, unless sooner removed by the county board of education. The county board of education shall have power to fill, from time to time, all vacancies in the board of trustees. The school trustees shall meet as a board as soon and as often as practicable, and after having been appointed and qualified, at such place as may be most convenient in the district. At their first meeting they shall organize by electing one of their number chairman of the board, who shall preside at the official meetings of the board, and another clerk of the board, who shall record their proceedings in a book provided for that purpose. Each member of the board of trustees shall be duly notified of all meetings of the board by the clerk of the board: provided, that the forgoing provisions of this section shall not apply to special and graded school districts created by special acts; but that the trustees and school commissioners of all special and graded school districts shall remain the same in number, and shall be elected or appointed in the same manner, and shall hold the office for the same time as is provided for in the respective special acts; except that in the special school districts where the trustees, or their successors, are appointed by the state superintendent of education under the provisions of the special acts, the trustees shall hold office until the first Tuesday in July, 1906, on which day, and on the same day every two years thereafter, the trustees shall be elected by the qualified electors of such school districts: provided, that special school districts having a population of not less than five thousand inhabitants, and in which the boards are not fixed by special or specific legislation may elect on the second Tuesday in January, 1904, or on the second Tuesday in January of any alternate year thereafter, nine trustees, to constitute a board in their respective districts: provided, further, that three of the said trustees, to be elected at said election, shall serve for a term of two years, three for a term of four years and three for a term of six years; the term of each trustee to be determined by lot, in the presence of the county board of education; and on the second Tuesday of January every two years thereafter, three trustees shall be elected to serve for a term of six years.

Sec. 1753 The board of trustees in each school district shall take the management and control of the local educational interests of the same, and shall visit each school district at least once in every school term, and shall be subject to the supervision and orders of the county board of education. (South Carolina: Code of Laws, 1912, v. 1, p. 483, 486–87)

TEXAS

County District System

Sec. 2849*d*.. The general management and control of the high schools in each county of the state, provided for in this act, shall be vested in five county school trustees, elected from the county at large, at the time the trustees of the common school districts are elected, the first Saturday in April of each year, the order for their election to be made at the same time and by the same authority that orders the election of the trustees of the common school districts. The first election under this act shall be held on the first Saturday in April subsequent to the taking effect of this act, at which election five county school trustees shall be chosen, who shall decide by lot at their first meeting which two shall hold office for one year, and which three shall hold office for two years, and two of whom shall hold office for one year, or until their successors are elected and qualified, and three of whom shall hold office for two years, or until their successors are elected and qualified; and regularly thereafter on the first Saturday in April of each year an election shall be held for such county school trustees, two being elected at the expiration of the term of those first holding for one year, and three being elected at the expiration of (the term of) those first holding for two years; provided, if this act does not take effect prior to the first Saturday of April, 1911, the county school trustees, herein provided for, shall be appointed by the commissioners court of each county, to serve until the election and qualification of their successors in 1912.

Sec. 2849*e*.. It shall be the duty of the county school trustees to classify the schools of the county into primary schools, intermediate schools and high schools, for the purpose of promoting the efficiency of the primary and intermediate school and of establishing high schools wherever practicable. In classifying the schools and in establishing high schools, the county school trustees shall confer and advise with the county superintendent of public instruction and the district school trustees of the county, and shall give due regard to schools already located, to the distribution of the population and to the advancement of the children in their studies. The said county school trustees shall, in cooperation with the county superintendent of public instruction, prescribe a course of study for the public schools of the county conforming to the law and the requirements of the state department of education.

Sec. 2849*f*.. All rights and powers pertaining to the public free schools of the county that have heretofore been vested in the commissioners court and that are not prescribed by this act, shall hereafter be vested in the county school trustees. In determining the location of high schools, the county school trustees shall, by and with the consent of the majority of the trustees of each district affected, effect the consolidation of as many common school districts as practicable, and shall negotiate with the school trustees of such common school districts as have no high schools for the free tuition of eligible children in the high schools, thereby giving high school privileges and opportunities, so far as possible, to all children of scholastic age residing in the rural districts. The county school trustees are also empowered to negotiate with the trustees of independent school

districts that have high schools for the free tuition of eligible children who reside in adjacent or convenient common school districts not maintaining high schools.

Sec. 2849-*g* . . . The county school trustees of each county shall constitute a body corporate, by the name of the County school trustees of . . . county, state of Texas, and in that name may acquire and hold real and personal property, and sue and be sued, and may receive bequests and donations or other moneys or funds coming legally into their hands, and may perform other acts for the promotion of education in the county. The title to any school property belonging to the county, the title of which has heretofore been vested in the county judge and his successors in office, or any school property that may be acquired, shall vest in the county school trustees and their successors in office for public free school purpose.

Sec. 2849-*l* . . . The county school trustees shall be qualified voters and freeholders of the precinct or county from which they are elected. They shall be of good moral character, able to read and speak the English language, shall be persons of good education and shall be in sympathy with public free schools. Four of the county school trustees shall each reside in different commissioners precincts, and a majority of them shall reside in common school districts. Within twenty days after their election and qualification, the county school trustees shall meet and organize by electing one of their number president. The county school trustees shall be elected and shall qualify in the same manner as other county officers are elected and qualified.

Sec. 2849–*m* . . . All vacancies in the office of county school trustees shall be filled by election by the remaining county school trustees. Three of the county school trustees shall constitute a quorum, and all questions shall be decided by a majority vote. (Texas: Vernon's Sayles's Civil Statutes, 1914, p. 2021–23)

District System

Sec. 2815 . . . It shall be the duty of the county commissioners, courts of all organized counties not already subdivided, to subdivide their respective counties into convenient school districts; and any county hereafter organized shall be so subdivided before the beginning of the next ensuing school year after its organization; provided, the county commissioners' court may reduce the area of any common school district and create such additional school districts as may be necessary for the best interests of the school children; provided, that no school district shall be reduced to contain less than nine square miles of territory; and no new district shall hereafter be created, having a less area that nine square miles; and provided, further, that the area of a school district having an outstanding bonded indebtedness shall never be reduced until after such bonded indebtedness shall have been fully discharged. The commissioners' court shall designate said school districts by number; provided, that all school districts in this state heretofore laid out and attempted to be established by the proper officers of any county, and heretofore recognized by said county authorities as school districts of said county, are hereby validated in all respects, as though they had been duly and legally established in the first instance.

Provided, further, that in counties containing a population of less than

ten thousand, no common school district shall be organized or surveyed in such a manner that the geographical center of the same will be more than four miles from the farthest line of said common school district.

Sec. 2816 . . . It shall be the duty of the commissioners' court, at any time they deem necessary, to redistrict a part or all of said county; and they may at any time consolidate two or more adjacent school districts, or may subdivide any school district or districts. The commissioners' court of any organized county, to which any unorganized county is attached for judicial purposes, may, and, upon the written petition of not less than ten resident citizens of such unorganized county, shall create such unorganized county into one or more school districts, and shall cause an order to that effect to be entered upon the minutes of said court.

Sec. 2818 . . . On the first Saturday in April each year, the qualified voters of each school district, at a school district meeting for that purpose, shall elect three trustees for said district, who shall enter upon the discharge of their duties on the first of May next following. They shall immediately thereafter organize by electing one of their number president and one secretary of the board of trustees. The term of office of said trustees shall be divided into two classes, and they shall draw for the different classes; the one drawing number one shall serve for one year, and those drawing numbers two and three shall serve for two years, and until their successors shall have been elected or appointed, and shall have qualified.

Sec. 2822 . . . The trustees of school districts provided for in the preceding articles of this chapter, and their successors in office, shall be a body politic and corporate in law, and shall be known by and under the title and name of district trustees of district number ...., and county of ....., state of Texas; and as such may contract and be contracted with, sue and be sued, plead or be impleaded, in any court of this state of proper jurisdiction, and may receive any gift, grant, donation or devise made for the use of the public schools of the district. All reports and other official papers shall be headed with the number of district and name of county.

Sec. 2823 . . . The trustees of school districts shall have the management and control of the public schools and public school grounds. They shall have the power to employ and dismiss teachers, but in case of dismissal, teachers shall have the right of appeal to the county and state superintendents.

Sec. 2824 . . . School trustees shall determine how many schools shall be maintained in their school district, and at what points they shall be located; provided, that not more than one school for white children and one school for colored children shall be established for each sixteen square miles of territory or major fraction thereof, within such district; they shall determine when the schools shall be opened and when closed; they shall contract with teachers and manage and supervise the schools, subject to the rules and regulations of the county and state superintendents; they shall approve all teachers vouchers, and all other claims against the school fund of their district; provided, that trustees, in making contracts with teachers, shall not create a deficiency debt against the district. (Texas: Vernon's Sayles's Civil Statutes, 1914, v. 2, p. 2006–7 and 2009–12)

Sec. 2759 . . . Each year after the scholastic census of the county is completed, the county superintendent shall, if any district has fewer than

twenty pupils of scholastic age, either white or colored, have authority to consolidate said district as to said white or colored schools with other adjoining districts, and to designate the board of trustees which shall control the white or colored school of such consolidated district. But this shall be done before the apportionment is made, and the apportionment shall be made with respect to such consolidation. (Texas: Vernon's Sayles's Civil Statutes, 1914, v. 2, p. 1989–90)

UTAH

County and District System

Sec. 1891*x* Each county within the state shall constitute a county school district of the first class; provided, that existing county school districts of the first class shall continue as such county school districts of the first class, and provided, that if in any county there be a school population of five thousand or more and said county is already divided into two or more high school districts, then each of said high school districts shall constitute and is hereby created a county school district of the first class. Upon the creation of any county school district of the first class, the county commissioners shall designate the name or names by which the same shall be known and shall divide each district into five representative precincts and shall appoint the members of the board of education for such district to serve until their successors are duly elected and shall have qualified; provided, that in districts already consolidated the members of the board of education as now constituted shall serve for the term for which they were elected.

Sec. 1891x2 The board of education of each county school district of the first class shall consist of five members; one to be elected from and by each of the representative precincts within said county school district. The board of county commissioners in which such county school district is located shall before June 15, 1915, divide the same into five representative precincts for school purposes and at the election in December, 1916, members of the board of education shall be elected in accordance with such redistricting. (Utah: Laws 1915, ch. 78, p. 98–99)

Sec. 1891x9 The board of education shall have power to appoint all other officers that in its judgment may be necessary fully to carry out the provisions of this chapter, for the protection and improvement of school property, and for the promotion of the interests of the schools, and remove the same at pleasure, and may require any such officer to give a bond to the board in such sum as it may prescribe. The oath of office and bond of the clerk shall be filed with the treasurer, and all others shall be filed with the clerk.

Sec. 1891x10 At the first meeting of the board in June, 1007, and biennially thereafter, a superintendent of schools shall be elected by the board, who shall subscribe the constitutional oath of office, and shall enter upon his duties on the 1st day of July thereafter. His term of office shall be two years, and until his successor shall be elected and qualified; provided, that until the date herein stated, the county superintendent shall, as such officer, perform the duties of superintendent of schools in county school districts of the first class situated in the county of which he is school superintendent. Said superintendent shall attend the convention of school superintendents provided for in section 1781.

Sec. 1891x12 The members of the board of education shall fix the compensation to be received for their services, at a sum not to exceed $300 each per annum, and traveling expenses, not to exceed $100 each per annum; provided, that the compensation of members of the board appointed prior to any election of members as named herein shall be fixed by the board of county commissioners.

Sec. 1891x19 The board of education of any such county school district of the first class shall be a body corporate under the name of "The board of education of . . . school district" (inserting the proper name), and shall have an official seal conformable to such name, which shall be used by the clerk in the authentication of all matters requiring it. Said board, in the name aforesaid, may sue and be sued; may take, hold, lease, sell, and convey real and personal property, as the interest of the school may require. The members of the board and the clerk thereof shall have the power and authority to administer oaths in proof of claims against said corporation, and no claim or account, except salaries of teachers and janitors, shall be audited or allowed by the board of education unless the correctness of the same shall be verified under oath.

Sec. 1891x20 The board of education shall have the power and authority to purchase and sell schoolhouse sites and improvements thereon; to construct and erect school buildings and to furnish the same; to establish, locate, and maintain kindergarten schools, common schools, consisting of primary and grammar grades, high schools, and industrial or manual training schools; to establish and support school libraries; to purchase, exchange, repair, and improve the high school apparatus, books, furniture, fixtures, and all other school supplies in said schools. It shall supply and loan to pupils in the several grades and departments of said schools, except the high school, free of charge, all text books and supplies used by the pupils of said schools; it shall have the power to sell to pupils in the several grades and departments of said schools, at cost, all text books and supplies used by the pupils of said schools; to collect all books and apparatus loaned to the pupils of the public schools of any such school district of the first class, or damages for the loss, injury, or destruction of the same; to assign to the state normal school, for the purpose of illustrating instruction in the practice school connected therewith, a sufficient number of pupils of appropriate grades, and reimburse the state university or state normal school for the instruction of such pupils at rates per pupil not exceeding the average cost of instruction per pupil in the public schools of the district as ascertained for each year; to do all things needful for the maintenance, prosperity, and success of the schools, and the promotion of education; to adopt by-laws and rules for the procedure of the board of education, and make and enforce all needful rules and regulations for the control and management of the public schools of the district.

Sec. 1891x22 Upon the appointment or election and qualification of a board of education for any county school district of the first class, the trustees of all school districts formerly existing in said county school district of the first class shall convey and deliver all the school property in said districts to the board of education of said county school district of the first class; and the title of all such property, and all property hereafter acquired for school purposes in said district, shall be conveyed to and vested in said board of education. for the use of the district schools of said district: and

all rights, claims, and causes of action to or for said property, or the use or income thereof, or for any conversion, disposition, or withholding thereof, or for any damage or injury thereto, shall at once vest in the board of education of said district, in trust for the use of the district schools of the district, and said board, in the name aforesaid, may bring and maintain actions to recover, protect, and preserve the property and rights of the district schools, and to enforce any contract relating thereto, and in its said name may sue and be sued in any court of law or equity. And all outstanding debts and obligations of any such school district shall be paid by said board of education. (Utah: Compiled Laws, 1907, ch. 16, p. 717, 719–20)

District System

Sec. 1800 Each county and each city, unless divided by proper authority, shall form a school district. (Utah: Compiled Laws, 1907, ch. 4, p. 693)

Sec. 1801 Except in school districts of the first class, the board of county commissioners of any county may create into a school district any territory not already so created, or may create a district out of a part or parts of one or more districts upon being petitioned so to do by as many residents of such territory as have the care and custody of not less than twenty school children of school age residing therein, or upon the recommendation of the County Superintendent. The board of county commissioners may change the boundaries of, divide, and consolidate existing school districts. Whenever the board of county commissioners of any county shall divide, consolidate, or change the power, as an incident to the division, consolidation, or change, equitably to adjust the property rights and burdens of the several districts affected thereby, by apportioning existing school property and debts and by modifying or reapportioning taxes already voted, in such manner as the justice of the case shall, in the opinion of the board, demand. To accomplish the adjustment, the board of county commissioners may from time to time direct necessary special taxes to be levied and collected on particular areas of districts so changed. (Utah: Laws 1911, ch. 13, p. 14)

Sec. 1802 In any county hereafter created the board of county commissioners thereof shall so divide the county, or any part thereof which has residing therein not less than twenty children of school age, into school districts as will best promote the permanent interests of the district schools in the county, upon the same petition and subject to the conditions and restrictions provided in the next preceding section.

Sec. 1803 Whenever any new district shall be created by the board of county commissioners, said board shall forthwith appoint three trustees of said district, who shall be qualified electors therein, to serve until the next ensuing regular election for trustees.

Sec. 1815 The school district board shall have general charge, direction, and management of the schools of the district, and the care, custody, and control of all property belonging to the district, subject to the provisions of the law. It may annually order to be raised on the taxable property of the district not to exceed one per cent, for the support of schools, to defray current expenses, and to purchase textbooks; provided, that one-half of one mill of the herein authorized levy of one per cent shall be set aside annually for the purpose of purchasing and maintaining a public school library; pro-

vided, further, that this fund shall be expended under the direction of the state board of education for books for school library purposes, under such rules and regulations as it may prescribe. Additional sums may be raised for such purposes by vote of the qualified voters as provided by law.

Sec. 1830 The trustees of any school district having a population of over 1000, when authorized by a majority vote of the property taxpayers resident in the district present at an annual or at a special meeting called for the purpose, may establish and maintain a high school.

Sec. 1831 Two or more contiguous school districts may unite and form a high school district.

Sec. 1832 The trustees so elected and the county superintendent of schools shall constitute the board of trustees of such high school district, and the county superintendent shall be ex officio president of the board. (Utah: Compiled Laws, 1907, p. 694, 697, 701)

WASHINGTON

County and District System

Sec. 4415 For purposes of supervision and administration each county in the state shall constitute one county district.

Sec. 4559 There shall be in each county of this state a county board of education, which shall consist of five (5) members, including the county superintendent of common schools, who shall be ex officio chairman of the board; the other members of said board shall be appointed by the county superintendent on the first Monday of September following his election and shall hold office for a term of two years: provided, that in the event of a vacancy in said board from any cause the county superintendent shall fill the same for the remainder of the school year by appointment.

Sec. 4560 Every member of the county board of education shall be the holder of a valid teacher's certificate for this state, and the members other than the county superintendent shall receive five dollars per day for the time spent in the performance of their official duties, and they shall also receive actual necessary traveling expenses, and the same shall be paid out of the funds of the county.

Sec. 4561 Every county board of education shall have power and it shall be its duty:

First. To grade the manuscripts of the pupils who take the state examination for the purpose of securing eighth grade, or grammar school certificates.

Second. To adopt textbooks for use in the public schools of school districts of the second division, as defined in chapter XXV of this title, of said county.

Third. To assist the county superintendent in the preparation of manuals, courses of study, rules and regulations for the circulating libraries, and to perform such other duties as may be required by him.

Fourth. To adopt rules and regulations for the schools of the county, not inconsistent with the code of public instruction or with the rules and regulations of the state board of education or the superintendent of public instruction. (Washington: Codes and Statutes Annotated, v. 2, p. 453, 403)

Sec. 4440 Upon receipt of a petition signed by five heads of families requesting the consolidation of two or more adjoining districts in the same county, the county superintendent shall call a special election of the voters of such school districts at some convenient place, by posting written or printed notices in like manner as is provided for calling annual school district elections, and said notices shall state the object for which the election is called.

If a majority of the voters of each district shall vote to consolidate, the clerk of each district so proposing to consolidate shall within ten days after the election notify the county superintendent of the holding of and the result of the election and the county superintendent shall immediately after receipt of said notice organize and establish a consolidated school district and when such consolidated district shall have been established no new district shall be established out of any portion thereof or any portion thereof changed to another district within five years from such consolidation. (Washington: Laws 1915, ch. 182, p. 646–47)

Sec. 4441 When two or more districts are consolidated by the provisions of this act, or where two or more districts are consolidated by the uniting of two or more incorporated cities or towns, as provided by law, all the directors of the several districts so consolidated shall constitute the board of directors of the new district so formed, and shall have all the powers and authority conferred by the laws of this state upon school district directors, until the next annual school election in said district, at which time there shall be elected three directors for said district, in the manner provided by law, who shall hold their respective offices as provided for the officers of new districts.

Sec. 4448 When the public good requires it, a school district may be formed of contiguous territory lying in two or more counties, and such districts shall be known as joint school districts. They shall be designated by a separate number for each county in which any portion of their territory may lie. (Washington: Code and Statutes Annotated, v. 2, p. 459, 461)

Sec 4447. When two or more school districts shall be united by the provisions of this act, the board of directors of the several districts shall within thirty days thereafter meet and organize the new board by the election of one of their number as president of the board. The board shall elect a clerk for said district, and the clerks of the several districts so united shall deliver to said clerk all books, papers and records belonging to their respective offices. The board may in its discretion require the superintendent, if there be one, of such consolidated district to act as clerk. The clerk of the new district thus formed shall immediately notify the county superintendent of the organization of the board of the new district. (Washington: Laws 1915, ch. 182, p. 647–48)

District System

Sec. 4526 Directors of school districts of the third class shall consist of three members. They shall be elected by ballot by the qualified electors of the district, and shall hold their office for a term of three years and until their successors are elected and qualified. At the first annual election

in all new districts three directors shall be elected for one, two and three years respectively, and the ballot at such election shall specify the term for which each is to be elected. At each election after the first, one director shall be elected for a term of three years. In case vacancies are to be filled and a successor or successors to be elected to fill an unexpired term or terms, the ballots shall specify the term for which each director is to be elected. (Washington: Codes and Statutes Annotated, v. 2, p. 484)

Sec. 4481 Every board of directors, unless otherwise specially provided by law, shall have power and it shall be its duty:

First. To employ, for not more than one year, and for sufficient cause to discharge, teachers, and to fix, alter, allow and order paid their salaries and compensation. The directors, except in districts of the first class, shall make with each teacher employed by them a written or printed contract, which shall be in conformity with the laws of this state, and every such contract shall be made in duplicate, one copy of which shall be retained by the school district clerk and the other shall be delivered to the teacher after having been approved and registered by the county superintendent as by law required.

Second. To enforce the rules and regulations prescribed by the superintendent of public instruction and the state board of education for the government of schools, pupils and teachers, and to enforce the course of study lawfully prescribed for the schools of their district.

Third. To rent, repair, furnish and insure schoolhouses, to employ janitors, laborers and mechanics.

Fourth. To cause all schoolhouses to be properly heated lighted and ventilated, and to cause all school premises to be maintained in a cleanly and sanitary condition.

Fifth. To purchase personal property in the name of the district and to receive, lease and hold for their district any real or personal property.

Sixth. To suspend or expel pupils from school who refuse to obey the rules thereof, and they shall exclude from school all children under six years of age.

Seventh. To provide free textbooks and supplies to be loaned to the pupils of the school. when in their judgment the best interest of their district will be subserved thereby, and to prescribe such rules and regulations as they shall deem necessary to preserve such books and supplies from unnecessary damage.

Eight. To require all pupils to be furnished with such books as may have been adopted by the lawful authority of this state, as a condition to membership in the schools.

Ninth. To exclude from schools and school libraries all books, tracts, papers and other publications of an immoral or pernicious tendency.

Tenth. To authorize the school room to be used for summer or night schools, or for public, literary, scientific, religious, political, mechanical and agricultural meetings, under such regulations as the board of directors may adopt.

Eleventh. To provide and pay for transportation of children to and from school when in their judgment the best interests of their district will be

subserved thereby, but, in case transportation is provided, the directors shall not be compelled to transport children who live within two miles of the school house.

Twelfth. To establish and maintain night schools. (Washington: Laws 1915, ch. 44, p. 144–45)

Sec. 4532 Every board of directors of districts of the third class shall, in addition to the powers and duties enumerated in chapter XVII [XV], of this title, have power and it shall be their duty to provide and pay for such materials, supplies and libraries, as may be necessary for the schools, and to purchase such maps, charts and other apparatus as may have the written approval of the county school superintendent. (Washington: Codes and Statutes Annotated, v. 2, p. 485)

DIGEST OF LAWS RELATING TO COUNTY

STATE	UNIT FOR ADMINISTRATION	COMPOSITION OF BOARD		
		NAME OF BOARD	HOW ELECTED OR APPOINTED	NUMBER AND TERM OF OFFICE AND COMPENSATION
Alabama	County system	County bd. of ed	Elected by the people	Five members; term 6 years; actual traveling expenses
California	County-district system	County bd. of ed	Appointed by the bd. of supervisors of county	Five members one of whom is county sup't of schools; term 2 years; compensation $5 a day and rate of mileage allowed bd. of supervisors
Connecticut	Township system	Town school committee	Elected by people	School committee composed of 3, 6, 9 or 12 residents of town; term of office 3 years. Any town may vote to make its committee any of above number
Delaware	County-district system	County school commission	Appointed by the governor	Three members; term 3 years; compensation $5 a day but not to exceed $75 each per year; mileage at rate of 6 cents a mile not to exceed $25 a year for each member
Florida	County system	County bd. of public instruction	Elected by people; county board to divide county into 3 county school board dists. Vacancies in office filled by state bd. of ed. on nomination by state sup't of public instruction	Not more than 3 members; term 2 years; compensation $4 a day for each day's services and 10 cents a mile going and coming

AND TOWNSHIP SYSTEMS OF EDUCATION

POWERS AND DUTIES					
MANAGEMENT OF SCHOOLS	APPOINTMENT OF OFFICIALS	APPOINTMENT OF TEACHERS	CONSOLIDATE SCHOOLS	TRANSPORTATION OF PUPILS	LOCAL TRUSTEES
Entire control of public schools unless otherwise provided by law; provide rules for government of schools; acquire property for school purposes; have school census taken	County board shall elect a county sup't, prescribe his duties in addition to those required by law and fix his salary; elect a county treas. of public school funds; select upon nomination of county sup't, asst. sup'ts, supervisors and necessary office force; fix salaries	Select teachers upon nomination of county sup't and fix their salaries	Consolidate schools and fix the boundaries of school dists; locate schools with reference to convenience, efficiency and economy	Provide for the transportation of pupils at public expense	Appoint three local trustees of each school to serve without pay and who shall look after general interest of school and to report to county bd. through county sup't
To prescribe and enforce rules for examination of teachers and course of study and use of uniform textbooks; to grant certificates; to revoke or suspend for immoral or improfessional conduct the certificates granted; to issue diplomas	.....	.....	Union school districts may be formed and union schools maintained when a majority of heads of families residing therein and having children attending school shall unite in a petition to county sup't for formation of union districts; election held to determine question	Board of trustees of a union or joint union district may contract for the transportation of such pupils as may seem to board to be in need of same, such contract to be approved by county sup't	Except when otherwise authorized by law every school district shall be under the control of a board of school trustees of 3 members; employ teachers, etc.
Charge of schools in each town; care and management of all school property; maintain good common schools	Appoint one or more acting visitors or a sup't to exercise under their direction a supervision over schools	Employ a requisite number of qualified teachers	.....	May provide for the transportation of children wherever transportation may seem reasonable and desirable	
Investigation of the school system in county; methods of instruction and discipline employed in schools; performance of duties by school officers and teachers and condition of school property; hear and determine complaints subject to appeal to state superintendent; act as a sanitary commission	.....	.....	Consolidate or unite colored school districts. Two or more school districts in any county may unite to establish a free school if ⅔ of the voters present at the meeting in each dist. favor same	.....	Supervision and control of schools in each dist. vested in a school committee composed of a clerk and two commissioners; employ teachers
Obtain, manage and care for all property and schools; locate and maintain schools; prescribe in advising with teachers course of study for the schools of the county; have school census taken; prepare school budget	Appoint one supervisor for each school on recommendation of the patrons, whose duty is to supervise work of school and report to county sup't	Employ teachers for every school in the county	.....	.....	Supervisors appointed for each school who reports to county sup't

Digest of Laws Relating to County and

STATE	UNIT FOR ADMINISTRATION	COMPOSITION OF BOARD		
		NAME OF BOARD	HOW ELECTED OR APPOINTED	NUMBER AND TERM OF OFFICE AND COMPENSATION
Georgia	County system	County bd. of ed. (In counties having population not less than 23,000 and not more than 24,000 and which contains a city with 14,500 to 15,000 people, the county bd. of ed. and bd. of ed. of the city shall constitute a bd. of ed. for education of white and colored children)	Appointed by grand jury of each county; removable by judge of superior court of county on address of ⅔ of the grand jury; judges of superior courts to fill vacancies in counties in their judicial circuits until next session of grand jury	5 members; term 4 years; to receive $2 for each day's actual service. (Union board in certain counties having a city with 14,500 to 15,000 people to consist of 16 members, 5 elected by grand jury, 10 by mayor and council; mayor ex-officio a member. This form of board to be voted on by people before adoption)
ndiana	Township system	Township trustees (the county sup't, trustees of the townships and the chairmen of the school trustees of each town and city of the county to constitute a county bd. of ed.)	In case of a vacancy in office of trustee, county auditor shall appoint	.....
Iowa	Township and district system	Board of directors	Elected by people	One director from each sub-district if even number of subdistricts; a member to be elected at large; when school township not divided into subdistricts a board of three directors elected at large; term of office 3 years
Kentucky	County system	County bd. of ed. County is divided into educational divisions by the county sup't of schools, county judge and county att'y; from these divisions trustees are chosen; they with county sup't ex-officio compose county bd.	County sup't ex-officio and chairmen of division; boards composed of school trustees all elected by the people	Chairmen of the several educational division boards in each county; term 2 years

Township Systems of Education (*continued*)

POWERS AND DUTIES					
MANAGEMENT OF SCHOOLS	APPOINTMENT OF OFFICIALS	APPOINTMENT OF TEACHERS	CONSOLIDATE SCHOOLS	TRANSPORTATION OF PUPILS	LOCAL TRUSTEES
Entire control of public schools; provide separate schools for white and colored races; hear and determine all local controversy in educational matters; appeal allowed to state school com'rs; lay off the county in school dists.	.....	.....	County bd. empowered to consolidate schools; trustees shall be elected for the consolidated dists.; if 10 patrons of such schools object to the consolidation the county sup't shall call an election; if a majority favor consolidation same shall be done, otherwise not	County bd. authorized to provide transtation where two or more dists. have been consolidated and such other schools as are now furnishing transportation; no school trustee, teacher or county sup't to be interested financially in transportation of pupils	Three trustees elected by the people for each dist.; term 3 years; in dists. containing incorporated towns there may be 5 trustees; local bd. to be approved and commissioned by county bd.; local trustee may be removed by county bd. upon written complaint of majority of voters of dist.; elect teachers
County bds. of ed. to consider general needs of schools to determine matters relating to purchase of school furniture, books change in textbooks; school trustees to take charge of all educational affairs of their townships, locate and build schools, provide furniture and appliances	Township trustees of each county to elect by ballot a county sup't	School trustees shall employ teachers	Separate graded high schools may be established in each township; joint graded high schools may be established; majority of legal voters of school dist. may petition for abandonment of their schools and consolidation with another dist.	Transportation to be provided for all pupils that live at a greater distance than 2 miles and for all pupils between ages of 6 and 12 that live less than 2 miles and more than 1 mile from schools to which they may be transferred	
Prescribe a course of study; make rules and regulations for conduct of schools; care for school property and fix site for each schoolhouse	County sup't elected by a convention at which each school township, city, town or village independent dist. and each independent consolidated dist. entitled to one vote	Board shall elect all teachers and may authorize any subdirector to employ teachers for schools in his subdistrict	Bd. of directors upon petition of ⅓ of electors in territory not less than 16 sections approved by county sup't requesting establishment of a consolidated independent dist. shall submit same to an election; question determined by a majority vote	Common carriers may issue reduced rates to school children to and from public or parochial schools; school bd. of any consolidated independent dist. to provide transportation; vehicle not to leave highway to receive or discharge pupils; may require parents of children living an unreasonable distance from school to convey them not to exceed 2 miles to connect with regular conveyance	Annual meeting to specify number of directors; term in subdistricts 1 year
Each trustee supervises schools of his subdistrict and reports its needs to the division bd. of his educational division; division bd. refers this report to county bd. of ed. with its recommendations; trustee takes census of children also nominates teachers for his dist. to division bd.	.....	Trustee of subdistrict nominates teachers to his educational division board, which elects	County bd. authorized to consolidate any two or more contiguous school subdistricts	.....	One trustee for each school subdistrict; term 2 years; trustees for each educational division of county organized into a division bd. of trustees

DIGEST OF LAWS RELATING TO COUNTY AND

STATE	UNIT FOR ADMINISTRATION	COMPOSITION OF BOARD		
		NAME OF BOARD	HOW ELECTED OR APPOINTED	NUMBER AND TERM OF OFFICE AND COMPENSATION
Louisiana	Parish system	Board of directors	Elected by people	8 directors; term 6 years; compensation $3 a day for each day's attendance on meetings; mileage 5c. a mile
Maine	Township system	Superintending school committee	Elected by people	3 members; term 3 years to serve without pay unless otherwise voted by town
Maryland	County system	Board of county school commissioners	By the Governor with the advice and consent of senate	Members 3 and 6; term 6 years; each to receive an annual salary of $100
Massachusetts	Township system	School committee	Elected by people	Committee to consist of any number of persons divisible by 3 which town has decided to elect; term 3 years; compensation of committees of union schools $2.50 a day for time employed; same amount in single towns if town so elects
Michigan	Township and district system	Board of education	Elected by people	5 trustees; term 3 years; compensation $2 for attendance at each regular meeting of board; treasurer not to exceed $100; secretary not to exceed $125 a year as board may determine; state sup't may remove any member for cause

Township Systems of Education (*continued*)

POWERS AND DUTIES					
MANAGEMENT OF SCHOOLS	APPOINTMENT OF OFFICIALS	APPOINTMENT OF TEACHERS	CONSOLIDATE SCHOOLS	TRANSPORTATION OF PUPILS	LOCAL TRUSTEES
Determine number and location of schools; secure erection of schools; divide parish into school districts	Elect or appoint a sup't of public schools for the parish; term 4 years	Determine number of teachers and select such teachers from nominations, made by the parish sup'ts; two-thirds of bd. may elect teachers without indorsement of sup't; bd. fixes salaries of teachers	Parish bd. authorized to create at any time school dists. composed of an entire parish, a ward or two or more wards	No tolls or fees to be exacted of children attending the public schools and crossing public ferries, bridges and roads rented out by state, parish or municipality or over which they have control not to apply on Sundays or holidays	
Manage schools and have care and custody of all school property; direct general course of instruction; select uniform textbooks	.....	Elect a sup't of schools; dismiss any sup't or teacher proving unfit	Superintending school committees of two or more towns having not less than 20 nor more than 50 schools may unite in the employment of a sup't of schools	Sup't of schools in each town to procure conveyance of pupils when in his judgment same is necessary; superintending school committee may authorize sup't to pay board of pupils at place near school if same may be done at an equal or less expense than conveyance.	
General supervision and control of all schools in their county; purchase and distribute textbooks; build, repair and furnish school houses	.....	County bd. on advising with principal to appoint all asst. teachers; bd. of district trustees to employ a principal teacher subject to confirmation by county bd.	County bd. authorized to consolidate schools when in his judgment same is practicable or desirable; if school has an average of 12 pupils bd. must obtain consent of 60% of patrons	County bd. to arrange for and pay charges of transporting pupils to and from consolidated schools	County bd. to appoint 3 trustees for each school dist.; term 2 years; general supervision of local school under supervision of bd. of county school com'rs
Direct what books shall be used; prescribe a course of study; general charge and superintendence of schoolhouses in town	.....	School committee elects teachers, employs a sup't who under direction and control of committee shall have the care and supervision of the public schools	School committees of two or more towns having a certain minimum valuation and with number of schools between 25 and 50 shall form a union for purpose of employing a sup't of schools	Town may appropriate money for conveying pupils to and from public schools; pupil attending high school of any other town shall have his transportation paid not to exceed $1.50 a week; rate of fare charged pupils by street and elevated railway companies shall not exceed one-half regular fare	
Purchase sites for school purposes and erect buildings; prepare budget; have care and custody of all school property; prescribe course of study; adopt suitable textbooks; prescribe rules and regulations for management of schools and for taking of census	.....	Employ sup't of schools for township when so authorized by voters and such other officers as may be necessary; fix their salaries; sup't recommends teachers and bd. hires; sup't supervises teachers and recommends to bd. best course of study and proper textbooks	Any two townships may consolidate and township bd. may divide township into such number of dists. as may be necessary	Dist. bd. or bd. of ed. of any school dist. which does not maintain a high school may vote a tax to pay transportation during school days of children in attendance	Local dist. bd. composed of 3 directors, term 3 years; elected by people; local board hires teachers

Digest of Laws Relating to County and

STATE	UNIT FOR ADMINISTRATION	COMPOSITION OF BOARD		
		NAME OF BOARD	HOW ELECTED OR APPOINTED	NUMBER AND TERM OF OFFICE AND COMPENSATION
Mississippi	County-district system	County school board	Appointed by sup't, subject to ratification by bd. of supervisors; sup't may remove for neglect of duty	1 from each supervisors dist.; term 4 years; compensation $3 for each day's actual service, not to exceed 5 days a year
New Hampshire	Township system	School board	Elected by people	Officers of every school dist. for which law does not otherwise provide shall be a moderator, a clerk, a school bd. of 3, a treas., and one or more auditors as voters may judge necessary; term 3 years; salaries of school bd. determined at annual meeting of dist.
New Jersey	Township system	Board of education	Elected by people	9 members; at any annual school meeting number may be reduced to 5 or 3; terms 3 years
North Carolina	County system	County board of education	Appointed by general assembly; not to apply to counties which in 1908 elected the members of the county bd. of ed.; vacancies filled by bd.; if bd. or assembly fail to act by the state bd. of ed.; bd. may remove any member thereof	Three members; term 6 years
North Dakota	Township-district system	District school board	Elected by people	3 members; term 3 years; compensation $8 a year for each member and 10c. a mile; in dists. having a graded school, members on bd. to receive $1 a month for attending meeting

Township Systems of Education (*continued*)

POWERS AND DUTIES					
MANAGEMENT OF SCHOOLS	APPOINTMENT OF OFFICIALS	APPOINTMENT OF TEACHERS	CONSOLIDATE SCHOOLS	TRANSPORTATION OF PUPILS	LOCAL TRUSTEES
Define boundaries of the school dists. of county outside of separate school dists.; designate location of schoolhouse in each dist. if not already located, separate dists. for white and colored races; prescribe courses of study	.....	.....	.....	.....	Number of trustees in dists. outside of separate school dists., 3; number of trustees in separate school dists., 5; terms of both 3 years; 3 trustees elected by people; 5 by mayor, and board of aldermen elect teachers
Prescribe regulations for management, studies, classification and discipline of schools	.....	School bd. shall select and hire suitable teachers; bd. may dismiss teachers for cause; bds. of supervisory dists. or union dists. may employ a sup't. for the schools of such dists.; a sup't may be employed for a single town if voters so direct	Two or more towns or special dists. when authorized by voters may form a supervisory dist for purpose of employing a sup't of public instruction	Any school dist. may raise money for purchase of suitable vehicles for the transportation of school children	
Make rules for government of schools; entire control of school property; select textbooks; with county sup't to prescribe course of study	.....	Employ and dismiss principals, teachers, janitors, mechanics and laborers and fix compensation; appoint a supervising principal of schools. Two or more dists. may unite in employing a supervising principal	When consolidation is desired the bd. of ed. shall petition county sup't who sets date for election on question by the dists. interested	Board of ed. of dists. having children living remote from schoolhouse may make rules and contracts for transportation of such children to and from school	
Full power and authority to fix and determine methods of conducting public school in county and general control and supervision of all schools	County bd. shall elect a county sup't; may also remove him	.....	May consolidate two or more dists. into one county bd.; may with consent of state bd. of ed. establish one or more public high schools at such places as shall be most convenient for pupils to attend	Upon consolidation of dists., county bd. authorized to provide transportation for pupils residing too far to attend unless same is furnished; to pay therefor out of apportionment allotted dist.; daily cost of transportation per pupil not to exceed daily cost of providing a separate school in a separate dist. for such pupils	County bd. of ed. to appoint for each township 3 members as a school committee for such township; term 3 years; pay $1 a day for not to exceed 4 days; for taking school census 2c. per name; bd. may appoint school committee of 3 for each school dist. in township in place of township committee; employ teachers to be approved by county sup't; board appoints public high school committee
General charge, direction and management of the schools and custody and control of school property, subject to approval of county sup't; to determine what branches in addition to those required by law shall be taught	.....	Employ and dismiss teachers	Board of county com'rs and county sup't of schools may consolidate two or more dists. if they deem it advisable upon petition of a majority of school voters of dists.; dist. bd. may, and on petition of ⅓ of voters of dist. shall, submit question to consolidate 2 or more schools in dist.	Any bd. authorized to arrange with bd. of another dist. for transportation of pupils to such dist. on consolidation of two or more schools in one or more dist.; bd. shall provide transportation for pupils except those living less than 2½ miles from such school	3 members; term 3 years

DIGEST OF LAWS RELATING TO COUNTY AND

STATE	UNIT FOR ADMINISTRATION	COMPOSITION OF BOARD		
		NAME OF BOARD	HOW ELECTED OR APPOINTED	NUMBER AND TERM OF OFFICE AND COMPENSATION
Ohio	County township system	County bd. of ed.; in rural districts, bd. of ed.	County bd. of ed. elected by presidents of various village and rural boards; in rural dists. bd. of ed. is elected by people	County bd. of ed. 5 members; term 5 years; each member allowed necessary expenses; in rural school dists. Bd. of ed. consists of 5 members; term 4 years; compensation $2 a meeting but not to exceed 5 meetings a year
Pennsylvania	Township system	Board of school directors	Dists. divided into 4 classes based on population; in 1st class having 500,000 people or more, directors appointed by judges of courts of common pleas; in 2d class, 30,000 to 500,000 people, elected; in 3d class 5,000 to 30,000 people, elected; in 4th class, 5,000 or less, elected; independent dists. also provided for	In districts of 1st class 15 directors, term 6 years; 2d class 9 directors, term 6 years; 3d class 7 directors, term 6 years; 4th class 5 directors, term 6 years; in independent dists. number of directors based on class of population
Rhode Island	Township system	School committee	Elected by people	3 members or such number as at present (1909) constitute the committee; term 3 years
South Carolina	County-district system	County bd. of ed., one member of which is county sup't	County sup't of ed. elected by people; the two others appointed by the state bd. of ed.	3 members; term 2 years; compensation of 2 members appointed by state board $3 a day not to exceed 7 days and mileage at rate of 5 cents a mile; in certain counties number of days may be extended to 10 and 20
Tennessee	County system	County board of education	Elected by people	5 members; term 2 years; compensation $1.50 to $3 a day for not to exeeed 30 days a year

TOWNSHIP SYSTEMS OF EDUCATION (*continued*)

POWERS AND DUTIES					
MANAGEMENT OF SCHOOLS	APPOINTMENT OF OFFICIALS	APPOINTMENT OF TEACHERS	CONSOLIDATE SCHOOLS	TRANSPORTATION OF PUPILS	LOCAL TRUSTEES
County bd. of ed. may transfer dists.; publish with advice of county sup't minimum course of study as a guide to local bds.; divide county school dists. into supervision dists.; certify to county auditor number of teachers to be employed in rural and village school dists.	County bd. shall appoint a county sup't	Bd. of ed. of each village and rural school dist. shall employ teachers; to employ no teacher unless nominated by dist. sup't of supervision dist. except by a majority vote; presidents of the village and rural bds. to elect dist. sup't and fix his salary	Question of centralization of schools to be determined by an election; bd. may submit question or ¼ of qualified electors may petition for its submission; centralization not to be discontinued within 3 years after its adoption	Transportation to be provided for pupils who live more than 2 miles from nearest school; if pupils live less than 2 miles from school transportation optional with bd.; conveyance to pass within ½ mile of residences if not situated more than that distance from the road; if local bd. refuses, county bd. shall provide transportation, cost charged to local dist.	
Establish, equip and furnish elementary public schools, also high schools, manual training schools, etc.; exercise general supervision and prescribe rules for management of instructors and employees; remove any of its officers or employees for cause	School directors of each county to meet in convention and elect a county sup't of schools to be confirmed by state sup't; bd. of directors in dists. of 1st and 2d class may elect a dist. sup't and when so doing shall not aid in election of a county sup't	Bd. of directors of 1st and 2d class shall, and of 3d class may, elect a dist. sup't of schools; directors of 3d or 4th class dists. not having a dist. sup't may employ a supervising principal	Bds. of school directors in any two or more adjoining school dists. may establish and maintain joint elementary public schools		
Locate all schoolhouses; prescribe rules and regulations for conduct of schools; adopt textbooks; prescribe course of study; entire care, control and management of schools	.....	Bd. shall select teachers, elect a sup't of public schools for the town; school committee of two or more towns in which aggregate number of schools shall not be more than 60 may by vote unite for employment of a sup't of schools for such towns	School committee of any town may, subject to the approval of the com'r of public schools, consolidate any schools, the average number belonging to each of which is less than 12	School committee authorized to provide in their discretion transportation for pupils to and from school	
Examine candidates for position of teachers; enforce study of certain subjects; levy school tax; divide county into convenient dists.	Appoint trustees for local dists.	.....	No dist. shall be consolidated except upon a petition of at least ¼ of qualified voters of the school dist. proposed to be consolidated	.....	3 members; term 2 years; appointed by and under supervision of county bd. of ed.; certain special dists. elect trustees; local bd. has management and control of the local educational interests; employ and discharge teachers
Erect buildings, locate schools, care for, manage and control school property	.....	Select teachers and fix their salaries	When county bd. is convinced that efficiency of the public schools would be improved, they are authorized to consolidate such schools	Bds. of ed. when schools are consolidated, empowered to provide transportation for pupils residing too far away to attend without transportation	Local bd. of 3 members known as advisory board; elected by the people; term 2 years, to visit schools, recommend teachers to county bd., have census taken, suspend and dismiss pupils, subject to appeal to county bd.

DIGEST OF LAWS RELATING TO COUNTY AND

STATE	UNIT FOR ADMINISTRATION	COMPOSITION OF BOARD		
		NAME OF BOARD	HOW ELECTED OR APPOINTED	NUMBER AND TERM OF OFFICE AND COMPENSATION
Texas	County system	County school trustees (for control of high schools)	Elected by people	5 trustees; term 2 years; members to be paid actual expenses but not more than $3 a day nor more than $24 during any one year
Utah	County-district system	Board of education	Elected by people	5 members; term 4 years; salary not to exceed $300 a year and traveling expenses not to exceed $100 a year
Vermont	Township system	Board of school directors	Elected by people	3 members; term 3 years; compensation such as town votes at annual meeting
Virginia	County system	County school board (composed of sup't of each school division and dist. school trustees)	Division sup't of schools appointed by state bd. of ed.; trustees of the several school dists. by the school trustee; electoral bd. composed of attorney for the commonwealth, division sup't of schools and a resident voter who is appointed by county judge	3 members; term 3 years
Washington	County-district system	County board of education	Appointed by county sup't of common schools, who is ex-officio a member of bd.	5 members; term 2 years; compensation $5 a day for time spent in their duties and actual traveling expenses

Township Systems of Education (*continued*)

POWERS AND DUTIES					LOCAL TRUSTEES
MANAGEMENT OF SCHOOLS	APPOINTMENT OF OFFICIALS	APPOINTMENT OF TEACHERS	CONSOLIDATE SCHOOLS	TRANSPORTATION OF PUPILS	
Classify schools of county into primary, intermediate and high; before doing so to confer with county sup't and dist. school trustees; in cooperation with county sup't to prescribe course of study for schools; general management and control of high school of county	.....	.....	Commissioner's court may at any time consolidate two or more adjacent school dists. County school trustees in determining location of high schools shall, with the consent of majority of trustees of dists. affected, effect consolidation of as many schools as practicable	Street railroads in cities of not less than 40,000 people to carry children at age of 12 years or less at ½ fare and to sell to students not more than 17 years of age tickets in lots of 20 at ½ fare	Three trustees for each local dist.; elected by people; term 2 years; manage and control public schools and grounds, employ and dismiss teachers, determine number of schools and location
Purchase and sell schoolhouse sites; erect school buildings and furnish same; locate and maintain kindergarten schools, common schools, high schools, manual training schools; supply textbooks; make and enforce all needful rules for control of public schools	Elect county sup't	.....	Bd. of county com'rs may change boundaries of, divide and consolidate school dists.	.....	3 trustees; term 3 years; general charge and management of schools and dists. and custody of school property; employ and dismiss teachers
Care of school property and management of schools; determine number and location of schools; provide textbooks and appliances	.....	Employ teachers and fix their salaries; elect sup't of schools in towns in which such official is not appointed by the state bd. of ed.	Bd. of school directors may relocate or consolidate schools as convenience and efficiency may require	School directors, subject to approval of sup't to have charge of and regulate transportation; pupils at a distance of 1½ miles from an elementary school to be furnished with transportation if feasible; if not pupils to be furnished board; pupils living less than 1½ miles may be furnished transportation; state bears transportation charges in towns where tax list does not exceed 5000; above 5000 state and town bear charge	
Prepare school budget for entire county; apportion county school fund; general financial control	.....	.....	.....	.....	3 members of dist. bd. of school trustees, term 3 years; employ and dismiss teachers, have census taken, provide suitable schoolhouses, make rules for government of schools
Grade papers of pupils, who take state examination for 8th grade; adopt textbooks; aid county sup't in preperation of rules and courses of study	.....	.....	Upon receipt of a petition signed by 5 heads of families requesting consolidation of two or more adjoining districts, county sup't shall call a special election; majority vote decides question	Local trustees to provide and pay for transportation of children to and from school when in their judgment the best interests of dist. are served thereby; not compelled to transport children who live within 2 miles	3 members; term 3 years; elected by people; employ teachers and fix their salaries; care and custody of schools and school property; provide free textbooks; enforce rules prescribed by sup't and state bd. of ed.

DIGEST OF LAWS RELATING TO COUNTY AND

STATE	UNIT FOR ADMINISTRATION	COMPOSITION OF BOARD		
		NAME OF BOARD	HOW ELECTED OR APPOINTED	NUMBER AND TERM OF OFFICE AND COMPENSATION
West Virginia.....	Magisterial district system	Board of education.....	Elected by people.....	3 members; term 4 years; compensation $2 a day for not more than 10 days; president of board for not more than 15 days
Wisconsin.....	Township district system (provision is made for creation of a county bd. of ed. whose sole function appears to be supervision of uniform textbooks for the county)	Town or district school board	Elected by people.....	3 members; term 3 years.....

TOWNSHIP SYSTEMS OF EDUCATION (*continued*)

POWERS AND DUTIES					
MANAGEMENT OF SCHOOLS	APPOINTMENT OF OFFICIALS	APPOINTMENT OF TEACHERS	CONSOLIDATE SCHOOLS	TRANSPORTATION OF PUPILS	LOCAL TRUSTEES
General control and supervision of schools; determine number and location of schools	.....	Bd. of ed. to determine number of teachers necessary to be employed and fix their salaries; may appoint a dist. sup't to supervise schools; if majority of tax payers request it, bd. shall so appoint	Bds. of ed. authorized to consolidate two or more subdistricts into a single subdistrict and where practicable establish a graded or consolidated school; no subdistrict whose school during last preceding year maintained an average daily attendance of 12 or more shall be consolidated without written consent of a majority of voters of subdistrict	Bds. of ed. when consolidating schools are to provide for transportation of pupils; contracts for such transportation to be let to lowest responsible bidder	Bd. of ed. to appoint 3 trustees for each subdistrict; bd. term 3 years; bd. may remove them for cause; general charge of local schools and appointment of teachers; all their actions under supervision and control of bd. of ed.
Locate school sites and buildings; general care of schoolhouse and property; prescribe rules for conduct of schools	.....	Bd. shall contract with qualified teachers and fix their salaries	Upon petition of 15% of the electors of any rural school dist. the respective school boards to meet and fix time for voting on question of consolidation; majority vote decides whether dist. shall be a consolidated rural school dist.	School bd. in consolidated dists. to transport pupils living more than 2 miles from school; state to repay such dist. 10c. a day; bd. may make arrangement for transportation of pupils, report number to state sup't who certifies same to secretary of state who issues warrant in favor of consolidated dist.; tax also may be levied under certain conditions to pay for such transportation	Whenever the township system shall be abolished in any town the town bd. of supervisors shall meet for the purpose suitable independent districts

INDEX

Academic Principals Association, report of committee, 156; action of committee, 637

Agricultural Society, address by Dr Finegan, 607–28; extracts from proceedings of 86th annual meeting, 628–35; discussion, 632–35; resolution concerning township law, 635

Appeals to the Commissioner of Education, 124

Assembly documents *1918*, on township bill, 728–38, 753–54, 760

Attorney General, opinions, 145–51

Benton, M. S. on school district system, 10

Bills, *see* Township bills

Board of education, appointment of officers, 105; clerk, 106, 129; a corporation, 106; election, 117, 141–45; meetings, 106, 129; nominations and ballots, 120; powers and duties, 107, 130–31; qualifications and number of members, 104–5, 128; town, 102–4; treasurer, 130; bond of treasurer, 105; duties of treasurer, 107

Boards of Education, letters from, 564–601

Bond of treasurer, 105

Bonds, outstanding, 116

Budget, 110–11, 137–39

Buildings, *see* School buildings

Canvass of votes, 122–24

Commissioner of Education, statement on township system in report of *1914*, 34–37; *1915*, 39–51; letter on betterment of rural school conditions, 53–55; reference to the proposed law in report of *1916*, 56; discussion on, in report for *1917*, 57–81

Conveyance of school children, laws of various states relating to, 789–810

County and district systems, laws relating to, 1642–75

County and township systems of education, digest of laws relating to, 1676–89

County system, laws on, 1607–41

Court actions, to test constitutionality of township law, 810–932

Crocker, James F. on township system, 14–16

Dansville Grange, resolutions by, 157–59

Digest of laws relating to county and townships systems of education, 1676–89

District superintendents, letter to, on Township school system, 125; relation to town boards of education, 139; extracts from letters, 520–55; discussion of township law, 556–62

Draper, Dr Andrew S., on school district systems, 11–14

Editorial comments, 160–465; on repeal of township law, 712–23, 767–84

Education Department, instructions as to procedure in administration of rural schools due to repeal of township law, 763–67

Educational legislation, state aid, 661–63

Election, inspectors, 121

Electors, qualified, preparation of list, 119

Elwood, Walter, example of what can be done to help build a township spirit, 784–87

Finegan, Dr Thomas E., address before State Agricultural Society, 607–28; discussion, 632–35

Finley, John H., letter on betterment of rural school conditions, 53–55; letter to legislature, 697–99

Gilmour, Neil, on township system, 10–11
Governor, *see* Whitman, Gov. Charles S.
Grange, *see* Dansville Grange; State Grange
Greenburgh, Westchester County, trial for purpose of testing constitutionality of township law, 810–99

Historical background, 9–101

Janitors, 132
Joint legislative committee representing state educational associations, action of, 661

Laws, on township system, in other states, 1553–84; on township district system, 1584–1607; on county system, 1607–41; on county and district systems, 1642–75. *See also* Township law
Legislature, action of, in *1916* on township law, 56–57; letters to concerning township system, 469–513; hearing on bill to repeal township law, press comments, 712–23; action in *1918* on township question given in detail in transcripts of proceedings, 728–61
Livingston County, trial for purpose of testing constitutionality of township law, 899–932

Medical inspectors, 132
Municipal research bureau, memorandum relative to repeal of township law, 723–28

New York State Association of State School Commissioners and Superintendents, report of committee on township bill to, 18
New York Times, editorial in regard to rural school problem, 37–39
Newspapers, editorial comments, 160–465; letters and clippings concerning attitude of people in regard to proposed amendment of township law, 664–96; attitude of people after publication of Governor's special message on repeal, 700–12; editorial comments on repeal of township law, 712–23, 767–84

Physical training supervisors, 132
Porter, Dr Eugene H., address, 628–32
Public Education, Committee on, report on taxation, 932–48

Ruggles, William B., on school district system, 11
Rural schools, procedure to be followed in adiministration due to repeal of township law, 763–67

School bonds, issue and sale, 114
School buildings, condemnation of, 135–36; erection, repair and improvement, 109, 135
School district officers, abolished, 115
School districts, 125–26; books and property, 141; continued, 102
School meeting, annual, 118, 141; conduct of, 121; special, 118
School officers, vacancies in, 105
School property, 116; valuation, 141
School taxation, subcommittee on, report to State association of Tax officers, 87–93. *See also* Taxation
Schoolhouse, sites, 109, 134
Schools to be free to children of town, 108, 136
Senate documents *1918*, on township bill, 738–53, 754–60
Skinner, Charles R., on township system, 16–18
State funds, to be used for schools of towns, 114
State Grange, attitude toward township bill, 53; report of committee on common schools at annual meet-

ing, *1916*, 81–87; opinion of Legislative committee, 93–94; letter sent by committee on legislation, 100–1; attitude toward bill, 155–56; township school bill favored by, 174; report of committee on common schools, 635–37
Suffolk County Granges, conference of Masters, principles of school administration and supervision discussed, 605–6
Summary of desired changes in township law as expressed in letters from town boards and district superintendents, 515–20
Superintendents, State, opinions of, 9–18; letters from, 602–5

Tables, showing reasons for and against township law, 514, 515; showing school tax rate for *1917–18* under the township system, 951–79; showing laws of 48 states relating to governmental unit of taxation for school purposes, 979–80; showing comparison of taxes and expenditures for schools under districts and township administration, 1002–1549
Tax budget, 110–11, 137–39
Tax officers, report of subcommittee on school taxation to State association, 87–93
Taxation, report of the Committee on Public Education, 932–48; raising moneys for town purposes, 948–51; payments of school moneys direct to town boards of education, 951; compilation and digest of laws of 48 states relating to governmental unit of taxation for school purposes, 979–1002; comparison of taxes and expenditures for schools under district and township administration, 1002–1549
Taxes, assessment and collection, 111–13, 140; borrowing money in anticipation of collection of, 113; opinion of Attorney General on, 145–51
Teachers, contracts between district trustees and, 131
Textbooks, 137
Town boards of education, 102–4; letter to, on township school system, 125
Town school units, 127
Township bill, introduced by D. E. Ainsworth *1889*, text, 19–34; proposed, *1915*, text, 39–51; passage, *1917*, 95–100; introduced *1918*, text, 638–61
Township district system, laws on, 1584–1607
Township law, text, 101–25; interpretation of, 151–54; summary of desired changes in as expressed in letters from town boards and district superintendents, 515–20; letters and newspaper clippings concerning attitude of people in regard to proposed amendment, 664–96; Governor's special message for repeal, 696–97; hearing on repeal, press comments, 712–23; repeal, text, 761–63
Township system, laws on, in other states, 1553–84; digest of laws relating to, 1676–89
Transfer of pupils, 108, 133
Transportation of school children, 134, 787–810; laws of various states relating to, 789–810
Truant officers, 132

Union free school districts, certain, not subject to provisions of article, 114

Vacancies in school offices, 105
Van Dyck, H. H., on school district system, 10
Vary, W. H., address, Our common schools, 52
Voters at school meetings, qualifications, 119

Whitman, Governor Charles S., message for amendment, 601–2; special message for repeal of township law, 696–97; attitude of people as expressed through the press after publication of, 700–12

Young, Samuel, on school district system, 9

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